

**Association of Government Accountants  
Guam Chapter  
Chapter Executive Committee Meeting Minutes  
Wednesday, September 14, 2022  
12:00pm – 1:00pm  
Virtual Meeting via Zoom**

**Prepared by: Odeth F. Ignacio, CGFM – AGA Guam Chapter CEC Secretary  
Present: 21 Attendees (See Appendix 1 Attached)**

- I. Call Meeting to Order**
  - a. Meeting was called to order at 12:07 p.m. and was presided by Josephine Villanueva.
- II. Approval of CEC Minutes**
  - a. August 2022 (Distributed to the CEC on 08/23/22)
    - i. Motion to approve the minutes subject to correction:
      1. First Motion: Taling Taitano
      2. Second Motion: Maria Christina “Chris” Lizama
    - ii. The motion carried with 100% in favor and 0% against by Slido poll.
- III. Treasurer’s & Finance Report**
  - a. June 2022 (Tabled)
    - i. Pending due to budget matters for FY2023
  - b. July 2022 (Tabled)
    - i. Pending due to budget matters for FY2023
  - c. August (Tabled)
    - i. Pending due to budget matters for FY2023
    - ii. Justin Castro received the checkbook from Llewelyn Terlaje and will be doing the August reimbursements.
- IV. Audit Sub-Committee Report/Update**
  - a. External CPA Review of financials for CCR
    - i. Clayton Okada
- V. President’s Report**
  - a. AGA CNMI Chapter Donation - \$616.07
  - b. Recruitment
    - i. Not only members but also volunteers
  - c. Other Matters
    - i. General Membership Meeting on October 26, 2022
      1. In-Person Breakfast Meeting
      2. Tentative Topics:
        - a. How Can You Be Your Own Boss and Maximize Your Retirement Fund?
        - b. MS Excel & Other Apps for Accountants and Finance People – Working Smart not Hard
    - ii. Off-Island 09/23-30/2022

d. General Membership Tracker

Month	Member Attendee	Non-Member Attendee	Total
Jul-22	59	13	72
Aug-22	73	50	123
Sep-22			
Oct-22			
Nov-22			
Dec-22			
Jan-23			
Feb-23			
Mar-23			
Apr-23			
May-23			
Jun-23			

e. Update on CPE

- i. August 2022 CPE Released
- ii. Eligibility Update
  1. Minimum of 3 Polling Questions Participation
  2. Minimum of 50-minute duration during the meeting time
  3. Completion of the evaluation

f. Conference IO

- i. Inclusion of more moderators to assist during meetings

**VI. Committee Reports**

a. Accountability Committee

- i. Presented by Josephine Villanueva:
  1. Update on CCR Report
    - a. Working on verifying the CCRs on the websites
    - b. Need AGA June financials for the CCR

Action Item #1: Information Needed on CCR: Average # of Attendees Last Year and Amount of CPE's Provided.

b. Awards & Chapter Recognition Committee

- i. Presented by Maria Christina "Chris" Lizama:
  1. Senatorial Candidate Forum
    - a. Scheduled for September 28, 2022 (Wednesday)
    - b. Confirmed Candidates:
      - i. Darrel Christopher Barnett
      - ii. Dwayne San Nicolas
      - iii. Bistra Mediola
      - iv. Jonathan Savares
      - v. Roy Quinata
    - c. Pending Confirmation:
      - i. David Crisostomo
      - ii. Thomas Fisher
      - iii. Ian Catling

2. 2022 Prof. John M. Phillips Awarding Date Moved
  - a. October 2022 Meeting
  - b. Nominees
    - i. Dan Fitzgerald
    - ii. Dr. Annette Santos
  - c. CGFM & Professional Certification Committee
    - i. Presented by Maripaz Perez:
      1. Updates
        - a. CGFM scholarship and study guide loan forms have been updated. Forms will be emailed to the membership no later than September 30<sup>th</sup>, forms were also submitted for website posting.
        - b. Training Opportunities through for August and September 2022
          - i. Emailed to CGFMs on August 16<sup>th</sup>
          - ii. Next notification will be emailed in early October 2022
        - c. Face-to-Face CGFM Coffee Klatch for PY2023
          - i. Scheduled on October 8 (Saturday) at 9:00 a.m.
          - ii. Location: Port of Mocha at GPO (Tamuning)
        - d. CGFM Guide and FAQs
          - i. To be finalized and distributed by October 31<sup>st</sup>
      - ii. Presented by Vanessa Valencia:
        1. International Coastal Clean-Up Participation
          - a. September 10, 2022 (Saturday) at Pago Bay
        2. Island Girl Power Donation
          - a. \$341.77 (net of fees) proceeds from July 2022 community service
        3. Community First Supply Drive
          - a. Supply drive for various toiletries, dry food goods, and supplies to benefit Harvest House and the Guam Homeless Coalition.
          - b. Extended until September 24<sup>th</sup>, 2022
        4. AGA Guam Chapter Donation
          - a. Paypal donations will go towards student scholarships
        5. AGA 5K Revenue & Expenses
          - a. Sponsorships - \$10,160.00
          - b. Bib Sales - \$2,310.00
          - c. Expenses - \$4,801.00 (Estimate)
          - d. Profit - \$7,669.00
    - e. Marketing Committee
      - i. Presented by Josephine Villanueva:
        1. Email Feature Requests
        2. Student Connections
          - a. AJA (GCC)
          - b. HAS (UOG)
        3. AGA Scholarship

4. Prof. John M. Philips Award Flyer
  5. CCR Report Draft
  6. New and Non-Member List from the General Membership Meeting
  7. Website: Calendar of Events Update
- f. Membership Committee
- i. Presented by Amacris Legaspi:
    1. New Members Count As of September 14, 2022

### New Members – Program Year 2022 to 2023

Month	Total Members	Increase
July 13, 2022	261	
August 9, 2022	266	5
September 14, 2022	269	3

**Goal: Recruit 16% or 45 New Members**

2. Membership Committee Update
  - a. Young Professional Promotional Rate of 50% or \$25. Visit our AGA Guam website to download the form.
    - i. Upcoming Membership Survey currently being coordinated with AGA National – Meredith Newman.



- b. Completed AGA presentation UOG-JAS on September 06, 2022. Planning to present to AJA – GCC and other organizations.
- g. Scholarship Committee
- i. Presented by Ritzmar Erni:
    1. Updates:
      - a. Scholarship Application Forms are due on September 30, 2022

- b. Scholarship recipients will announced in October General Membership Meeting
- c. Additional Scholarship fund of \$1,000.00 from Dr. Zeny to benefit Spring 2023 UPG SBPA Students
- h. Leadership & Development/Adviser/ACE & Nominating Committee
  - i. Presented by: Taling Taitano
    - 1. Key Performance Indicators
      - a. Emailed this morning
    - 2. Officers and CEC Nominations upcoming in November 2022
  - i. Education Committee
    - i. Presented by: Jason Katigbak
      - 1. Guam Pacific Development Conference (GPDC)
        - a. Dates: February 08-10, 2022
        - b. Proposed Venue: Hyatt Regency Guam
        - c. Theme: Finance 3.0 – Beyond Financial Management
          - i. Leadership
          - ii. Technology
          - iii. Accounting & Auditing (A&A)
        - d. Cost Estimate
          - i. Previous GPDC – \$550.00 Average
          - ii. Due to Inflation for 2023 GPDC – \$600.00
        - e. Speakers’ With Airfare/Accommodation Costs
          - i. Dr. Billy Morehead
          - ii. AGA National Representative

February 8, Wednesday						February 9, Thursday				February 10, Friday							
AM		Luncheon		PM		AM		Luncheon		PM		AM		Luncheon		PM	
8:00-9:50	10:20-12:10			1:40-3:00	3:30-5:10	8:00-9:50	10:10-12:00			1:20-3:00	3:20-5:00	8:00-9:50	10:10-12:00			1:20-3:00	3:20-5:00
[Confirmed] - Guam CPA Team  Proposed Topic: Building on Best Practices: Sharing Best Practices of Government Agencies noted during Performance Audits	[Reserved] - AGA National Representative; or - New Guam Governor  Proposed Topic: The Call for Leadership and Accountability in Today's Ever-Changing Environment	[Reserved] - New Guam from the UOG School of Business; or - New Guam Governor  Proposed Topic: On Becoming a Change Leader	[Reserved] - GMHA, GPA and Port Authority of Guam - Chief Technology Officers (Panel Discussion)  Proposed Topic: Anatomy of Payroll Fraud - Lessons Learned and Key Takeaways	[Reserved] - GMHA, GPA and Port Authority of Guam - Chief Technology Officers (Panel Discussion)  Proposed Topic: Digital Transformation Strategy: Planning and Executing a Successful System Change	[Reserved] - Ernst & Young/Deloitte Representative  Proposed Topic: Digital Disruption: RPA, Blockchain and other technologies that will transform the accounting profession	[Reserved] - Ernst & Young/Deloitte Representative  Proposed Topic: Pandemic Planning Key Takeaways on how to Make Your Organization Resilient for the Next Uncertainty	[Reserved] - Dr. Roseann Jones UOG Professor  Proposed Topic: The Growing Economic Challenges and Opportunities in Micronesia	[Confirmed] - Yoko Hoshinawa, MBA, CPA, CIA, CGFM, CGMA, CGAP  Proposed Topic: Towards an Efficient and Effective Government Procurement Process	[Reserved] - Dr. John Rivers SOG Professor  Proposed Topic: Project Management Fundamentals: How can project management be applied in Finance Operations?	[Confirmed] - Raymundo James, Mervil Lynch, someone from Retirement Fund?  Proposed Topic: Managing Hybrid Teams – Let's Identify and Assess Your MBTI Type	[Confirmed] - Raymundo James, Mervil Lynch, someone from Retirement Fund?  Proposed Topic: The Role of Accountants in Managing Cybersecurity Risks	[Confirmed] - Raymundo James, Mervil Lynch, someone from Retirement Fund?  Proposed Topic: Managing Wealth in the Age of Uncertainties	[Reserved] - Dr. Roseann Jones UOG Professor  Proposed Topic: Raising Capital: A Guide to Bond Financing for Your Government Agency	[Confirmed] - Daphne Leon Guerrero, SHRM-SCP, CAPM, HR Director at CPL Pacific, LLC.  Proposed Topic: Do You Have a Succession Plan in Your Finance Department? A Guide on How to Strategize	[Reserved] - c/o Rocky  Proposed Topic: Raising Capital: A Guide to Bond Financing for Your Government Agency	[Confirmed] - Daphne Leon Guerrero, SHRM-SCP, CAPM, HR Director at CPL Pacific, LLC.  Proposed Topic: The Accountability Community Needs More CGFM - a Primer on How to be a CGFM	[Confirmed] - Daphne Leon Guerrero, SHRM-SCP, CAPM, HR Director at CPL Pacific, LLC.  Proposed Topic: From Great Resignation to Great Recruitment: Insights on Surviving and Leading the Workplace

**VII. Old Business**

- a. AGA Membership Guam Chapter Fees
  - i. Revisit Current Chapter Fee
  - ii. Revision Deadline is March 30, 2023

## AGA Membership Guam Chapter Fees

Current is \$5.00

**Membership Dues**

Please choose a membership category and fill in the selected chapter dues from the list on the reverse. By joining, you allow AGA to contact you via email.

- Government** – \$100/year – available to individuals currently working in government, academia and not-for-profit organizations
- Private Sector** – \$160/year – available to sole proprietors and those working for private companies, corporations or partnerships
- Young Professional** – \$45/year – available to individuals with fewer than three years of ANY experience
- Student** – Free electronic membership – available to full-time college students who are not gainfully employed

### Annual Chapter Dues

G = Government Member | P = Private Sector Member | YP = Young Professional Member

CHAPTER	G/P	YP	CHAPTER	G/P	YP	CHAPTER	G/P	YP	CHAPTER	G/P	YP
ALABAMA Montgomery	\$0.00	\$0.00	INDIANA Central Indiana/ Indianapolis	\$10.00	\$10.00	NEVADA Northern Nevada	\$0	\$0	TEXAS Austin	\$5.00	\$5.00
ARIZONA Phoenix	\$5.00	\$5.00	IOWA Des Moines	\$5.00	\$5.00	NEW JERSEY Northern New Jersey Trenton	\$7.50	\$0	Dallas	\$5.00	\$5.00
Southern Arizona	\$0.00	\$10.00	KANSAS Topeka	\$0	\$0	NEW MEXICO Albuquerque New Mexico	\$10.00	\$10.00	El Paso	\$0	\$0
ARKANSAS Central Arkansas	\$10.00	\$0.00						Houston	\$5.00	\$5.00	
								San Antonio	\$15.00	\$15.00	
								UTAH Northern Utah	\$5.00	\$5.00	



**VIII. New Business**

**IX. Announcements**

- a. General Membership Meeting – September 28, 2022 at 11:30 a.m.
- b. CEC Meeting – October 14, 2022 at 12:00 p.m.
- c. Christmas Party Venue
  - i. Guam Museum
- d. Albany AGA Chapter Webinar
  - i. Topic: IT Auditing for Non IT Auditors
  - ii. Date: September 22, 2022
  - iii. Time: 2:00 a.m. or 4:00 a.m.

**X. Adjournment**

- i. Meeting was adjourned at 1:00 p.m. by Maria Christina “Chris” Lizama. Taling Taitano seconded the motion.

Appendix 1

AGA Guam Chapter CEC Attendance					
Virtual Meeting via Zoom					
Date: September 14, 2022 ( Wednesday)					
NO	ID	Full Name	CEC	Position	In-Attendance (Y or N)
1	67833	Mrs. Maripaz Nogoy Perez, CGFM, CGAP, CICA, CI	Officer	Immediate Past President / CGFM/Professional Certification - Director/By-Laws & Procedures Co-Director	Y
2	99790	Ms. Pilar O. Pangelinan	Officer	National Council of Chapters (NCC Representative) and ACE Co-Chair	Y
3	96981	Ms. Josephine Guico Villanueva, MBA,CGFM,CPA,CGMA, SHRM-CP,PMP	Officer	President	Y
4	99243	Mr. Rizalito Gino F. Paglingayen	Officer	President - Elect	N
5	158622	Odeth Bealish F. Ignacio, CGFM	Officer	Secretary	Y
6	139456	Mr. Justin B. Castro, CGFM, CFE	Officer	Treasurer	Y
7	148550	Mr. Jerricho C. Garcia, CGFM	Officer	Treasurer-Elect	Y
<b>Leadership Development Committee</b>					
8	12754	Ms. Taling M. Taitano, CGFM, CPA	Leadership Development Committee	Leadership Development/Adviser /ACE & Nominating Committee Director	Y
<b>Accountability Outreach Committee</b>					
9	23737	Dr. Doreen T. Crisostomo-Muña, Ph.D.,CGFM,CFE,CICA	Accountability Outreach Committee	Accountability Director	N
10	172299	Ms. Shannaleen Braiel	Accountability Outreach Committee	Accountability Co-Director	N
<b>Awards &amp; Chapter Recognition Committee</b>					
11	67025	Mr. Vincent Jon G. Duenas	Awards & Chapter Recognition Committee	Awards & Chapter Recognition Committee Director	N
12	171331	Mrs. Maria C. Lizama	Awards & Chapter Recognition Committee	Awards & Chapter Recognition Committee Co-Director	Y
<b>Audit Committee</b>					
13	43450	Mary Grace V. Edrosa, CGFM	Audit Committee	Audit Committee Director	Y
14	172240	Ms. Evangeline C. Albis	Audit Committee	Audit Committee Co-Director	N
<b>Budget &amp; Finance Committee</b>					
15	70753	Mrs. Llewelyn Restuvog Terlaje, CGFM, CGAP	Budget & Finance Committee	Budget & Finance Committee-Director	Y
<b>By-Laws &amp; Procedure Committee</b>					
16	60087	Mrs. Yukari B. Hechanova, CGFM, CPA, CIA	By-Laws & Procedure Committee	By-Laws and Procedures-Director	N
17	96134	Ms. Joy V. Bulatao, CGFM	By-Laws & Procedure Committee	By-Laws and Procedures Co-Director	Y
18	92245	Mrs. Frances Daniel, CGFM	By-Laws & Procedure Committee	By-Laws and Procedures Co-Director	N
<b>CGFM/Professional Certification Committee</b>					
19	113118	Ms. Maria Thyrza DC Bagana, CGFM	CGFM/Professional Certification Committee	CGFM/Professional Certification Co- Director - Outreach	N
20	161440	Ms. Royelle Mae S. Carter	CGFM/Professional Certification Committee	CGFM/Professional Certification Co-Director - CGFM Month	N
<b>Community Service &amp; Resource Development Committee</b>					
21	137374	Ms. Vanessa D. Valencia	Community Service & Resource Development Committee	Community Service & Resource Development - Director	Y
22	116151	Mr. Steve Eric S. Terlaje	Community Service & Resource Development Committee	Community Service & Resource Development Co-Director	N
23	136489	Mr. Romar P. Tapeceria	Community Service & Resource Development Committee	Community Service & Resource Development Co-Diretor	N
<b>Education Committee</b>					
24	100504	Dr. Artemio Hernandez, CGFM	Education Committee	Education Committee - Director	N
25	95562	Mr. Jason V. Katigbak, CPA, CFE, CIA	Education Committee	Education Committee - Director	Y
26	65248	Miss Rodalyn May A. Gerardo, CGFM, CIA, CPA, CGAP	Education Committee	Education Co-Director - CPE Sponsor Compliance & Reporting	N
27	156898	Ms. Danica Anne I. Batac	Education Committee	Education Co-Director - Technical & Admin Support	N
28	161732	Mr. Thomas Eladio M. Battung	Education Committee	Education Co-Director - Technical & Admin Support	N
<b>Marketing &amp; Communications Committee</b>					
29	96010	Ms. Debbie CM Ngata	Marketing & Communications Committee	Marketing & Communications Director - Newsletter	Y
30	170070	Sandra Angelica M. Doria	Marketing & Communications Committee	Marketing & Communications Co-Director - Newsletter	Y
31	96313	Ms. Clariza Mae G. Roque, CGFM	Marketing & Communications Committee	Marketing & Communications Director - Website	Y
32	171951	Ms. Almira Rosiel B. Balagtas	Marketing & Communications Committee	Marketing & Communications Co-Director - Website	N
33	138096	Miss Margie Lorenze F. Castro	Marketing & Communications Committee	Marketing & Communications Director - Social Media /News	N
34	170073	Kate VB Jeszenszky	Marketing & Communications Committee	Marketing & Communications Co-Director - Social Media/News	N

Excused

Excused

Excused

Excused

Membership Committee					
35	44115	Mr. Jose B. Guevara, III, CGFM	Membership Committee	Membership Committee Director	N
36	131480	Mrs. Amacris V. Legaspi, CGFM	Membership Committee	Membership Co-Director (General)	Y
37	71197	Mrs. Pamela R. Aguigui	Membership Committee	Membership Co-Director (Outreach)	Y
38	171376	Mrs. Mariane M. Dela Cruz	Membership Committee	Membership Co-Director (Events & Meetings)	Y
39	169991	Ms. Mariah J.C Castro	Membership Committee	Membership Co-Director (Events & Meetings)	N
Scholarship Committee					
40	156339	Miss Jorizaia R. Borja	Scholarship Committee	Scholarship Committee Director	Y
41	137866	Mr. Ritzmar C. Erni	Scholarship Committee	Scholarship Committee Co-Director	Y
Young Professional Committee					
42	94772	Ms. Rachel F. Cubacub	Young Professional Committee	Young Professional Chair	N
43	172204	Miss Tiera Nikole B. Santos	Young Professional Committee	Young Professional Co-Chair	N

<b>Quorum</b>	<b>Total Officers and CEC</b>		
33%	43.00	14.33	<i>Must be present for a quorum</i>
<b>Item</b>			
Y			
<b>Attendance Count</b>			
21			