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of Government
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August 30, 2007

Association of Government Accountants
2208 Mount Vernon Avenue
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Subject: AGA Guam Chapter Strategic Plan
for AGA Program Year 2007 – 2008

Greetings!

The Guam Chapter of the Association of Government Accountants (AGA) would like to submit the Chapter Strategic Plan for AGA Program Year 2007 - 2008. Our submission includes:

- Officers' Directory
- Meeting Plan
- Educational and Professional Development Plan
- Community Service Plan
- Membership Plan
- CGFM Plan

Also included is the Program Year 2006 - 2007 history report.

Regards,
/s/ Maripaz N. Perez, CGFM
Chapter Secretary
AGA Guam Chapter

cc: AGA National President
Regional Vice President, Pacific Region
AGA Guam Chapter CEC



GUAM
CHAPTER



STRATEGIC PLAN

AGGA Guam Program Year 2007 - 2008



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Pacific Emerging Issues Conference (PEIC) Chair:

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Meeting Plan

Chairperson: Theresa Gumataotao

General Membership Meeting

Location: Onward Beach Resort Le Premiere Restaurant

Time: 12:00 – 1:00 PM

Date	Day	Speaker	Topic
25-Jul-07	Wednesday	Director of Revenue and Taxation Artemio B. Illagan	* Tax Credits * Income Tax Refunds
15-Aug-07	Wednesday	Senator Ben Pangelinan	* COLA issues * Income Tax Refunds * Communication w/ Congress & Federal Gov't on military build-up
14-Sep-07	Friday	Congresswoman Madeline Z. Bordallo // Alternates -	* House Resolution 1595 - Guam War Reparations Act * Recent Town Hall Meetings, Guam Industry Forum, and Testimony Hearings on military build-up
14-Sep-07	Friday	Alternates - AGA 5K Sponsors - Bank of Guam OR Government Guam Employees Federal Credit Union	* Kids Savings Programs * Roth IRA's * Other Programs
31-Oct-07	Wednesday	Chief Financial Officer / Comptroller Staywell Insurance - Taling Taitano	* Private view of the issues on Gov. Guam's Health Plan * Possible recommendations to make plan healthier * Rising Insurance Rates, Premiums, etc. *Most recent actuarial report
28-Nov-07	Wednesday	Lt. Governor Michael W. Cruz, M.D.	*Role as chairman of the Civilian Military Task Force * Administration's plans for Guam's military build-up
19-Dec-07	Wednesday	Company representatives from New Tech Guam	* Tech Issues/ Solutions "for you and your business" *New Tech Toys *Website Start-up
30-Jan-08	Wednesday	KUAM News Anchor & Interactive Media Director - Jason Salas	* View of Guam's Print, Radio, Television, Internet media * Introduction to Web Blogs & Podcasts - pros and cons
27-Feb-08	Wednesday	Oversight Chairman: Solid Waste Review Commission - Senator James V. Espaldon	*Closure of Ordot Dump * Status of New Landfill
26-Mar-08	Wednesday	CNMI Public Auditor - Mike Sablan	* Ethics in Government * Whistleblower protection
26-Mar-08	Wednesday	Alternate: AGA 5K Sponsors	TBD
30-Apr-08	Wednesday	Chief Judge Frances Tydingco-Gatewood	*Recent Issues US Federal District Court * Federal issues affecting Guam
28-May-08	Wednesday	Guam Board of Accountancy Vice-Chairman - Oscar N. Miyashita	* Updates in Accountancy Law & Trends
25-Jun-08	Wednesday	Guam Public Auditor - Doris Flores Brooks	* View of government performance audits: Do they really help? * Highlights of recent government audits

TBD= To Be Determined

Educational and Professional Development Plan

Co-Chairperson: Zeny Nace, CPA, GFE, CGFM

Co-Chairperson: John Phillips, CPA, CGFM

Date	Day	Time	Location	Speaker	Topic	CPE
July 17-19 and July 23-25, 2007	various	8:30 am- 4:30 pm	Department of Administration Training Room	Pete Rose	CGFM Review Course	48
Oct 22-25, 2007	4 days	8:30 am- 4:30 pm	TBD	Walter Haig	Accounting/Auditing Updates, Ethics	32
December 2007	1 day	8:30 am- 4:30 pm	University of Guam Mangilao, Guam	video c/o John Phillips	Accounting/Auditing Updates	8
December 2007	1 day	8:30 am- 4:30 pm	University of Guam Mangilao, Guam	video c/o John Phillips	Accounting/Auditing Updates	8
March 2007	2 days	8:30 am- 4:30 pm	TBD	Drummond Khan	Performance Measurements/Internal Controls	16

Total CPEs: 112

TBD = To Be Determined

Community Service Plan

Chairperson: Jose B. Guevara III

Assistant: Llewelyn Restuvog

Community Service			
Month	Beneficiary	Event	Location
September	Kamalen Karidat Soup Kitchen	Feed the Homeless - Kamalen Karidat/Soup Kitchen	Kamalen Karidat
October	TBD	Island Clean-Up	TBD
November	Salvation Army	Canned Food Drive	Local Shopping Center - TBD
December	Salvation Army	Bell Ringing	Local Shopping Center - TBD
December	Guam Girl Scouts	Christmas Tree Sale Assistance	Guam Girl Scouts' Building - TBD
December	Sugar Plum c/o Nancy Kerrighan	Sugar Plum Tree - Gift Giving	TBD
January	TBD	Island Clean-Up	TBD
February	Guam Animals in Need (GAIN)	Feeding and Cleaning Animals	Yigo, Guam
March	Special Olympics	Local Public School	TBD
April	Habitat for Humanity	Various community assistance	TBD
May	TBD	Island Clean-Up	TBD
June	TBD	7th Annual 5K Run/Walk/Wheel	TBD

TBD = To Be Determined

Membership Plan

Chairperson: Barbara Howard, CPA
Assistant: Thomas Paulino

The AGA Guam Chapter recognizes that an organization is only as strong as its members. We recognize that our chapter must not only strive to maintain the member base we currently have but also to increase our membership. A large and diverse membership will ensure a strong network of professionals as well as active participation in our training courses and our community service activities. With a large member base we will be better able to promote awareness of the CGFM designation.

Goal 1 - Base Growth

Objective: Increase base membership by 5%.

Strategies:

- Contact non-members who have attended our monthly chapter meetings.
- Contact non-members who have attended our training seminars.
- Continue to invite prospective members on our email list to attend meetings and become members.

Goal 2 - Member Recruitment

Objective: Attain the 5% goal for new member acquisition.

Strategies:

- Ensure that applications and brochures on the value of AGA membership are available at the monthly meetings.
- Continue with our free lunch raffle program for attendees of our monthly chapter meetings and encourage non-members to join AGA for additional benefits.
- Continue to encourage non-members to join AGA by offering member discounts for training courses especially for our Pacific Emerging Issues Conference (PEIC) in 2008.
- Implement a free membership incentive program for student members of the University of Guam Junior Accountants Society.

Goal 3 - Retention

Objective: Attain the 90% retention goal.

Strategies:

- Continue with e-mail notices encouraging all members to attend the monthly chapter meetings and participate in chapter activities.
- Contact new members and welcome them to AGA.
- Contact suspended members and encourage their participation.
- Recognize members who have been with our chapter for greater than five years in our newsletter.
- Feature CGFMs in our newsletter.
- Continue with our raffle program for members to win a trip to earn CPEs at the AGA National PDC or to win free registration for PEIC.

CGFM Plan

Chairperson: Doreen Crisostomo, CGFM, Ph.D.

The AGA Guam Chapter recognizes the importance and benefits of the CGFM certification and has committed into regularly offering the CGFM training courses on Guam. The certification will equip government financial managers – federal, state, and local – with a wide range of knowledge of skills to succeed in the government financial environment and meet the challenges of today’s local financial managers.



Goal 1: Support current CGFM

Objective: Provide the required CPE for CGFM members

Strategies:

- Coordinate with Education Committee to offer CGFM courses this program year
- Offer at least one CGFM scholarship
- Provide information on CPE requirements on a quarterly basis through email communication and/or other types of communication

Goal 2: Market CGFM

Objective: Increase the awareness of CGFM certification

Strategies:

- Communicate with members at least on a quarterly basis on the advantages of being CGFM certified using the member newsletter, website or email
- Provide at least one presentation on how to obtain certification during this program year at a membership meeting

Goal 3: Assist potential new CGFM

Objective: Increase CGFM certification for local government employees

Strategies:

- Coordinate with Education Committee to provide 40 CPE that meet CGFM CPE requirements

Goal 4: Designate a chapter resource to work with CGFM certification

Objective: Increase the awareness of CGFM

Strategies:

- Recognize new CGFM certified individuals through press releases, articles in membership newsletter and website, membership emails, and/or membership meetings
- Provide study suggestions for the CGFM certification exam
- Provide literature for CGFM literature (FAQ)
- Establish study group

Goal 5: CGFM Certification Retention

Objective: Attain the 90% retention goal.

Strategies:

- Coordinate with Education Committee to provide 40 CPE that meet CGFM CPE requirements
- Provide information on CPE requirements on a quarterly basis through email communication and/or other types of communication
- Communicate with members at least on a quarterly basis on the advantages of being CGFM certified using the member newsletter, website or email

AGA Program Year 2006 – 2007 History Report

The Guam Chapter of the Association of Government Accountants has remained true to the mission of "Advancing Government Accountability," for the 2006-2007 AGA program year proved a success! Beginning with the induction of new officers in June 2006, the Guam Chapter met new faces, expanding the Chapter to a peak of about 103 members. At this, the diversity of the group became apparent as senior, junior, and freshman members co-mingled. Members from the Junior Accounting Society from the University of Guam also started attending the meetings.

The mix saw a great combination of new ideas and fresh energy structured with prior practice. Freshman members received tremendous networking opportunities, while senior members proposed appropriate training initiatives and created certification opportunities. Several areas to highlight over the 2006-2007 AGA program year include:

Training and Education

Rampant government abuse uncovered in several local audits, during the FY 2001- 2005 period, coupled with a lack of internal control and training updates for many seasoned accountants and accounting technicians demonstrated the need for specific training and introduction courses in several areas. At this, senior member of the Chapter Executive Committee reacted and began brainstorming and initiating plans to host and provide more training opportunities for the membership.

Pacific Emerging Issues Conference (PEIC) – August 2006 32 Hours of Continuing Professional Education Offered.

The PEIC was a huge success for the Guam Chapter with almost 130 attendees from the local and private sectors. Guests from neighboring islands of Pohnpei, Saipan, Hawaii, Japan, and Palau were in attendance. Additionally, the Chapter welcomed a special guest, the AGA National President Jeff Hart as one of the guest speakers.

The format of the conference was divided into three tracks: Investigative, Accountability, and Management. Participants were afforded the opportunity to earn up to 32 CPE hours.

The Investigative Track has been developed more for individuals from the Attorney General's office and officials and employees in the investigative area. This included sessions that were presented by the Federal Bureau of Investigation (FBI), including the latest on investigative tools to fight white-collar crime, fraud, and terrorism.

For the Accountability and Management Tracks, these tracks were developed more for fiscal officers, accountants, auditors, management, grant/program coordinators, and other employees in the accountability area. This included sessions presented by high caliber instructors and trainers that were from the U.S. mainland, and included updates on GASB-related accounting standards, GAO Yellow Book updates, ethics, and independence.

PEIC courses offered included:

- Accountability: Financial and Performance Perspectives
- Internal Controls and Risk Management
- Yellow Book, GASB, and AICPA Updates
- Performance Management and Frameworks for Excellence
- Professional Ethics and Independence
- Cost/benefits of Outsourcing
- How to Develop, Implement, and Evaluate Performance Measures Toolkit
- Fraud Prevention and Detection

PEIC Speakers included:

- Jeff Hart, AGA National President
- W.A. (Bill) Broadus, CPA, CGFM, former AGA National President
- James Curry, National Independence Auditor, Deloitte & Touche USA LLP
- Chuck Hester, CPA former FEMA Western District Inspector General and Audit Manager
- Drummond Kahn, CIA, CGFM, CGAP
- Lealan Miller, CGFM, CPA

Government and Audit Updates – December 2006

16 Hours of Continuing Professional Education Offered.

Local AGA member and Professor of Accounting, John Phillips taught the two courses offered at the University of Guam, Mangilao.

- Government Accounting Update
- Audit and Accounting

Professional Ethics and Auditing Standards Workshops – March 2007

16 Hours of Continuing Professional Education Offered.

Past AGA National President William (Bill) A. Broadus instructed the sessions. These courses were a monumental success for the Guam Chapter as various government agencies and independent CPA firms participated with a full house attendance of 75 participants. Courses sponsored included:

- 2007 Professional Ethics
- Government Auditing, & AICPA Accounting Standards

CGFM Developments and the Horizon

Certified Government Financial Manager (CGFM), Guam Site

Guam members now have the opportunity to take the CGFM examination. This training opportunity served as the forerunner in solidifying the plans to bring the CGFM examination to Guam. Before 2006, the CGFM examination could not be taken anywhere in the Pacific region of Micronesia. Progress in getting the exam administered was stalled since the national

contract agreed upon with NetCertification and Prometric Centers (testing center) did not apply to Guam. However, with the persistence of senior AGA members, the local Prometric Testing Center signed on to administer the CGFM examination.

Certified Government Financial Manager Designations

The CGFM certification offers broad coverage of the whole field of government financial management - federal, state, and local. The designation is a tool for the challenge facing today's government financial managers. The Guam Chapter welcomed 4 new CGFMs who passed the examinations for program year 2006-2007! The new CGFMs were:

- Cora Montellano
- Rodalyn Marquez
- M. Angela Quinto
- Maripaz Perez

CGFM Review Course on the Horizon- Training and Education Opportunities:

The Guam Chapters plans to regularly bring the review course for the Certified Governmental Financial Manager (CGFM). The Education Committee members and Senior CEC members are working diligently in obtaining and securing future training grants from the Guam Legislature.

Myriad of Keynote Speakers

General membership meetings continue to be monthly highlights for our local members, as most meetings welcome guest speakers who discuss topics current with government departments, fiscal accountability, and the Guam economy. During the program year, several speakers offered professional perspectives on several topics. The Guam Chapter even hosted the Gubernatorial and Attorney General Forums.

Other speakers during the 2006-2007 AGA years included:

- Alicia Limtiaco, Attorney General
- Right Honorable F. Phillip Carbullido, Chief Justice, Supreme Court of Guam.
- Rory Respicio, Senator 29th Guam Legislature
- Frank Ishizaki, Senator 29th Guam Legislature
- Robert G.P. Cruz, Former Guam Public Auditor
- Mr. Dan Fitzgerald, Country Partner of Deloitte
- Captain Robert Lee III, Joint Guam Program Office Forward Navy Region Marianas on the Marines' Relocation to Guam from Japan

Each speaker drew an audience, and shared their professionalism on topics covering:

- Government of Guam's Financial Deficit
- The Attorney General's Transition and its Future
- Accountability in the Supreme Court of Guam
- Reorganization of the Government of Guam
- Non-Profit Organizations
- Marines' Relocation to Guam

Continued Commitment to Community Service

Community service would not mean much if it didn't involve the members of our community, and in all endeavors the members of the community have remained at the forefront of the Chapter's commitment to service. In the 2006-2007 year the Chapter has involved themselves in efforts such as the:

- Christmas Bell Ringing, Salvation Army Red Kettle
- Christmas Tree Sale, Assisted Guam Girl Scouts
- Christmas Sugar Plum Tree Project
- Canned Food Drive
- Annual 5K Run/Walk/Wheel Fundraiser

Community Service Donations:

Fundraising efforts of the 6th Annual 5K Run/Walk/Wheel held in June 2007, directly benefited two charitable and civic organizations: Big Brothers Big Sisters and Guam Girl Scouts. Each beneficiary received \$1,000 each. Big Brothers Big Sisters is the oldest, largest and most effective youth mentoring organization in the United States. Its mission is to help children reach their potential through professionally supported, one-to-one relationships with mentors that have a measurable impact on youth. The Guam Girl Scouts is a highly popular and nationally recognized civic organization aimed at instilling a sense of value, service, and maturity in young girls. Both beneficiaries aim to utilize their \$1,000 to supplement operational and program costs.

A smaller donation was used to buy items for the Christmas Sugar Plum Tree project, which gives toiletries and toys to at-risk children.