

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÁHAN
RESOLUTIONS

Resolution No.	Sponsor	Title	Date Intro	Date of Presentation	Date Adopted	Date Referred	Referred to	PUBLIC HEARING DATE	DATE AUTHORS REPORT FILED	NOTES
151-38 (COR)	Christopher M. Dueñas	Relative to recognizing the Guam Certified Government Financial Managers of the Association of Government Accountants, Guam Chapter, on the celebration of Certified Government Financial Manager Month; and commending them for their continued commitment to its mission of advancing government accountability.	3/13/26 3:29 p.m.	3/20/26 12:30 p.m.	3/19/26 9:49 a.m.					

Resolution No. 151-38 (COR)

Introduced by:

Christopher M. Dueñas

V. Anthony Ada	Telo T. Taitague
Frank F. Blas, Jr.	Chris Barnett
Vincent A. V. Borja	Tina Rose Muña-Barnes
Shelly V. Calvo	William A. Parkinson
Eulogio Shawn Gumataotao	Sabina Flores Perez
Jesse A. Lujan	Joe S. San Agustin
Sabrina Salas Matanane	Therese M. Terlaje



Relative to recognizing the Guam Certified Government Financial Managers of the Association of Government Accountants, Guam Chapter, on the celebration of Certified Government Financial Manager Month; and commending them for their continued commitment to its mission of advancing government accountability.

BE IT RESOLVED BY THE COMMITTEE ON RULES OF I MINA TRENTAI OCHO NA LIHESLATURAN GUÅHAN:

WHEREAS, the Association of Government Accountants (AGA) is a professional organization with a network of almost thirteen thousand (13,000) members in ninety (90) chapters across the United States and around the world, representing state, federal, and local governments, and private accountability professionals; and

WHEREAS, the Guam Chapter has over two hundred fifty (250) members who work to uphold AGA's mission of advancing accountability, transparency and leadership by promoting education, certification, innovation, and collaboration across all levels of government and to stakeholders through its educational efforts while emphasizing high standards of conduct, honor, and character in its Code of Ethics; and who are making significant advances, in both professional ability and service to the residents of Guam, by mastering increasingly technical and complex accounting requirements; and

WHEREAS, the Certified Government Financial Manager (CGFM) Program of AGA has been around for thirty (30) years and demonstrates professionalism and competency by requiring that CGFM candidates have appropriate education and professional experience; abide by AGA's Code of Ethics; pass three (3) examinations requiring expertise in governmental environment, governmental financial management and control, and governmental accounting, financial reporting and budgeting; and maintain their certification by completing at least eighty (80) hours of continuing professional education in government financial management topics or related technical subjects every two (2) years; and

WHEREAS, the Certified Government Financial Manager (CGFM) certification has been recognized by the Government of Guam through certification pay; and

WHEREAS, the AGA Guam Chapter has forty-six (46) Certified Government Financial Managers supported by Government of Guam agencies, such as the Guam Community College, the Guam Department of Education, the Guam Housing and Urban Renewal Authority, the Guam International Airport Authority, the Guam Memorial Hospital Authority, the Guam Power Authority, the Guam Waterworks Authority, the Office of the Attorney General of Guam, the Office of Public Accountability, the Port Authority of Guam, the Research Corporation of the University of Guam, and the University of Guam, and

WHEREAS, the AGA Guam Chapter CGFM members are also present in various private sector entities, the federal government, and among retirees in the Pacific region, and

WHEREAS, the AGA Guam Chapter has twelve (12) Certified Government Financial Managers who serve on the AGA Guam Chapter Executive Committee to include Justin Castro, CGFM, President-Elect & Membership Committee Director - Social Events, DOE; Llewelyn Terlaje, CGFM, Immediate Past President & Membership Committee Director, GWA; Gladys Jean Sazon, CGFM, Treasurer, Private Sector; Odeth Ignacio, CGFM, Secretary, PAG; Taling Taitano, CGFM, ACE Awards & Nominating Committee Director, GWA; Yukari Hechanova, CGFM, Budget & Finance Committee Director, GMHA; Dr. Doreen Crisostomo-Muña, CGFM, By-Laws & Procedures Director, UOG; Maripaz Perez, CGFM, National Council of Chapters Representative & CGFM/Professional Certification Director, GPA; Jorizatra Borja, CGFM, CGFM/Professional Certification Director, GPA; Mercedes Poliarco, CGFM, Community Service & Resource Development Director, GWA; Clariza Roque, CGFM, Marketing & Communications Director, JIC; Pilar Pangelinan, CGFM, Programs & Technical Meetings Committee Director, GCC; and

WHEREAS, the AGA Guam Chapter has an additional thirty-four (34) CGFM members bringing the total AGA Guam Chapter CGFMs to forty-six (46); the additional CGFM members include Peter Flores Aguon, CGFM, Retired; Marisol Andrade, CGFM, OPA; Dr. Zeny Asuncion-Nace, CGFM; Maria Thyrsa Bagana, CGFM, OPA; M. Angela Bates, CGFM, Consultant; Michele Brillante, CGFM, PAG; Doris Flores Brooks, CGFM, PUC; Sumeh Ramona Chin, CGFM, Palau Office of the Public Auditor; Jennifer Claros, CGFM, GPA; Franklin Cooper-Nurse, CGFM, GDOE; Michael R. Conner, CGFM, RCUOG; Edlyn Dalisay, CGFM; Frances Danieli, CGFM, GHURA; Jocelyn Doreza, CGFM, Burger Comer Magliari LLC; Mary Grace Edrosa, CGFM; Joy Esperanza, CGFM, OPA; Cheryl Estrada, CGFM, WA Military Department; Karvin Flynn, CGFM, Burger Comer Magliari LLC; Jericho Garcia, CGFM, GHURA; Rodalyn Gerardo, CGFM, GMHA; Jose B. Guevara, III, CGFM, PAG; ; Dr. Artemio Hernandez, CGFM, UOG; Jerick J.J.G. Hernandez, CGFM, OPA; Amacris V. Legaspi, CGFM, GMHA; Christine Joy Macalalay, CGFM, GIAA; Dr. Edison Manaloto, CGFM, Guam Regional Medical City; Dilrae Ucherriang Mechol, CGFM, Palau Office of the Public Auditor; Michael Moreno, CGFM; Selina Maria S. Onedera-Salas, CGFM, OPA; Ira Marie Palero, CGFM, Hawaii State DOE; Thomas Paulino, CGFM, OAG; Josephine Villanueva, CGFM, Parsons Corporation; Randall Wiegand, Sr., CGFM; and Leana Willess, CGFM, GDOE; and

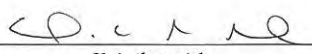
WHEREAS, these dedicated individuals lead a passionate group of people in the government financial management profession, which is characterized by its efforts to achieve common objectives and by its observance of certain fundamental principles. The CGFM-AGA members must adhere to ethical and continuing professional education requirements to ensure the highest quality of performance, and to maintain public confidence in the accounting profession; now therefore, be it

RESOLVED, that the Committee on Rules of I Mina Trentai Ocho Na Liheslaturan Guåhan does hereby, on behalf of I Liheslaturan Guåhan and the people of Guam, recognize the Guam Certified Government Financial Managers of the Association of Government Accountants, Guam Chapter, on the celebration of Certified Government Financial Manager Month; and commending them for their continued commitment to its mission of advancing government accountability; and be it further

RESOLVED, that the Speaker and the Chairperson of the Committee on Rules certify, and the Legislative Secretary attest to, the adoption hereof, and that copies of the same be thereafter transmitted to Ms. Vanessa Valencia, President; to Ms. Maripaz Perez, CGFM, CGFM/Professional Certification Director; and to the Honorable Lourdes A. Leon Guerrero, I Magsa'bagu Guåhan.

DULY AND REGULARLY ADOPTED BY THE COMMITTEE ON RULES OF I MINA TRENTAI OCHO NA LIHESLATURAN GUÅHAN ON THE 19TH DAY OF MARCH 2026.


Frank F. Blas, Jr.
Speaker


V. Anthony Ada
Chairperson, Committee on Rules


Sabrina Salas Matanane
Legislative Secretary



3/19/20 @ 3:00
ASHLEY SIMONARA
GU

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
2026 (SECOND) Regular Session

Resolution No. 151-38 (COR)

Introduced by:

Christopher M. Dueñas
V. Anthony Ada
Chris Barnett
Frank F. Blas, Jr.
Vincent A.V. Borja
Shelly V. Calvo
Eulogio Shawn Gumataotao
Jesse A. Lujan
Tina Rose Muña-Barnes
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Therese M. Terlaje

Relative to recognizing the Guam Certified Government Financial Managers of the Association of Government Accountants, Guam Chapter, on the celebration of Certified Government Financial Manager Month; and commending them for their continued commitment to its mission of advancing government accountability.

1 **BE IT RESOLVED BY THE COMMITTEE ON RULES OF I**
2 ***MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN:***

3 **WHEREAS,** the Association of Government Accountants (AGA) is a
4 professional organization with a network of almost thirteen thousand (13,000) members

1 in ninety (90) chapters across the United States and around the world, representing state,
2 federal, and local governments, and private accountability professionals; and

3 **WHEREAS**, the Guam Chapter has over two hundred fifty (250) members who
4 work to uphold AGA's mission of advancing accountability, transparency and
5 leadership by promoting education, certification, innovation, and collaboration across
6 all levels of government and to stakeholders through its educational efforts while
7 emphasizing high standards of conduct, honor, and character in its Code of Ethics; and
8 who are making significant advances, in both professional ability and service to the
9 residents of Guam, by mastering increasingly technical and complex accounting
10 requirements; and

11 **WHEREAS**, the Certified Government Financial Manager (CGFM) Program of
12 AGA has been around for thirty (30) years and demonstrates professionalism and
13 competency by requiring that CGFM candidates have appropriate education and
14 professional experience; abide by AGA's Code of Ethics; pass three (3) examinations
15 requiring expertise in governmental environment, governmental financial management
16 and control, and governmental accounting, financial reporting and budgeting; and
17 maintain their certification by completing at least eighty (80) hours of continuing
18 professional education in government financial management topics or related technical
19 subjects every two (2) years; and

20 **WHEREAS**, the Certified Government Financial Manager (CGFM) certification
21 has been recognized by the Government of Guam through certification pay; and

22 **WHEREAS**, the AGA Guam Chapter has forty-six (46) Certified Government
23 Financial Managers supported by Government of Guam agencies, such as the Guam
24 Community College, the Guam Department of Education, the Guam Housing and
25 Urban Renewal Authority, the Guam International Airport Authority, the Guam
26 Memorial Hospital Authority, the Guam Power Authority, the Guam Waterworks

1 Authority, the Office of the Attorney General of Guam, the Office of Public
2 Accountability, the Port Authority of Guam, the Research Corporation of the University
3 of Guam, and the University of Guam, and

4 **WHEREAS**, the AGA Guam Chapter CGFM members are also present in
5 various private sector entities, the federal government, and among retirees in the Pacific
6 region, and

7 **WHEREAS**, the AGA Guam Chapter has twelve (12) Certified Government
8 Financial Managers who serve on the AGA Guam Chapter Executive Committee to
9 include Justin Castro, CGFM, President-Elect & Membership Committee Director -
10 Social Events, DOE; Llewelyn Terlaje, CGFM, Immediate Past President &
11 Membership Committee Director, GWA; Gladys Jean Sazon, CGFM, Treasurer,
12 Private Sector; Odeth Ignacio, CGFM, Secretary, PAG; Taling Taitano, CGFM, ACE
13 Awards & Nominating Committee Director, GWA; Yukari Hechanova, CGFM, Budget
14 & Finance Committee Director, GMHA; Dr. Doreen Crisostomo-Muña, CGFM, By-
15 Laws & Procedures Director, UOG; Maripaz Perez, CGFM, National Council of
16 Chapters Representative & CGFM/Professional Certification Director, GPA; Jorizaira
17 Borja, CGFM, CGFM/Professional Certification Director, GPA; Mercedes Poliarco,
18 CGFM, Community Service & Resource Development Director, GWA; Clariza Roque,
19 CGFM, Marketing & Communications Director, JIC; Pilar Pangelinan, CGFM,
20 Programs & Technical Meetings Committee Director, GCC; and

21 **WHEREAS**, the AGA Guam Chapter has an additional thirty-four (34) CGFM
22 members bringing the total AGA Guam Chapter CGFMs to forty-six (46); the additional
23 CGFM members include Peter Flores Aguon, CGFM, Retired; Marisol Andrade,
24 CGFM, OPA; Dr. Zeny Asuncion-Nace, CGFM; Maria Thyrza Bagana, CGFM, OPA;
25 M. Angela Bates, CGFM, Consultant; Michele Brillante, CGFM, PAG; Doris Flores
26 Brooks, CGFM, PUC; Sumch Ramona Chin, CGFM, Palau Office of the Public

1 Auditor; Jennifer Claros, CGFM, GPA; Franklin Cooper-Nurse, CGFM, GDOE;
2 Michael R. Conner, CGFM; RCUOG; Edlyn Dalisay, CGFM; Frances Danieli, CGFM,
3 GHURA; Jocelyn Doreza, CGFM, Burger Comer Magliari LLC; Mary Grace Edrosa,
4 CGFM; Joy Esperanza, CGFM, OPA; Cheryll Estrada, CGFM, WA Military
5 Department; Karvin Flynn, CGFM, Burger Comer Magliari LLC; Jerricho Garcia,
6 CGFM, GHURA; Rodalyn Gerardo, CGFM, GMHA; Jose B. Guevara, III, CGFM,
7 PAG; ; Dr. Artemio Hernandez, CGFM, UOG; Jerrick J.J.G. Hernandez, CGFM, OPA;
8 Amacris V. Legaspi, CGFM, GMHA; Christine Joy Macaalay, CGFM, GIAA; Dr.
9 Edison Manaloto, CGFM, Guam Regional Medical City; Dilrae Ucherriang Mechol,
10 CGFM, Palau Office of the Public Auditor; Michael Moreno, CGFM; Selina Maria S.
11 Onedera-Salas, CGFM, OPA; Ira Marie Palero, CGFM, Hawaii State DOE; Thomas
12 Paulino, CGFM, OAG; Josephine Villanueva, CGFM, Parsons Corporation; Randall
13 Wiegand, Sr., CGFM; and Leana Willess, CGFM, GDOE; and

14 **WHEREAS**, these dedicated individuals lead a passionate group of people in the
15 government financial management profession, which is characterized by its efforts to
16 achieve common objectives and by its observance of certain fundamental principles.
17 The CGFM-AGA members must adhere to ethical and continuing professional
18 education requirements to ensure the highest quality of performance, and to maintain
19 public confidence in the accounting profession; now therefore, be it

20 **RESOLVED**, that the Committee on Rules of *I Mina'trentai Ocho Na*
21 *Liheslaturan Guåhan* does hereby, on behalf of *I Liheslaturan Guåhan* and the people
22 of Guam, recognize the Guam Certified Government Financial Managers of the
23 Association of Government Accountants, Guam Chapter, on the celebration of Certified
24 Government Financial Manager Month; and commending them for their continued
25 commitment to its mission of advancing government accountability; and be it further

1 **RESOLVED**, that the Speaker and the Chairperson of the Committee on Rules
2 certify, and the Legislative Secretary attest to, the adoption hereof, and that copies of
3 the same be thereafter transmitted to Ms. Vanessa Valencia, President; to Ms. Maripaz
4 Perez, CGFM, CGFM/Professional Certification Director; and to the Honorable
5 Lourdes A. Leon Guerrero, *I Maga'hågan Guåhan*.

**DULY AND REGULARLY ADOPTED BY THE COMMITTEE ON RULES OF
I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN ON THE 19th DAY OF
MARCH 2026.**



Frank F. Blas, Jr.
Speaker



V. Anthony Ada
Chairperson, Committee on Rules



Sabrina Salas Matanane
Legislative Secretary



COMMITTEE ON RULES

VICE SPEAKER V. ANTHONY ADA, CHAIRPERSON

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

COMMITTEE VOTE SHEET

Resolution No. 151-38 (COR) – Christopher M. Dueñas – “Relative to recognizing the Guam Certified Government Financial Managers of the Association of Government Accountants, Guam Chapter, on the celebration of Certified Government Financial Manager Month; and commending them for their continued commitment to its mission of advancing government accountability.”

	INITIAL	DATE	TO ADOPT	TO NOT ADOPT	TO ABSTAIN
Vice Speaker V. Anthony Ada Chairperson	E-Vote	3/19/26	X		
Senator Christopher M. Dueñas Vice Chairperson	CD	3/19/26	X		
Speaker Frank F. Blas, Jr. Member					
Legislative Secretary Sabrina Salas Matanane Member	E-Vote	3/19/26	X		
Senator Vincent A.V. Borja Member	E-Vote	3/19/26	X		
Senator Shelly V. Calvo Member					
Senator Eulogio Shawn Gumataotao Member					
Senator Jesse A. Lujan Member	E-Vote	3/19/26	X		
Senator Telo T. Taitague Member	E-Vote	3/19/26	X		
Senator Tina Rose Muña Barnes Minority Member	E-Vote	3/19/26	X		
Senator Joe S. San Agustin Minority Member					
For Sponsor's Office Use Only Sponsor Signature: CD					
Staff Contact Person: Ashley Shinohara					
For COR/Clerk's Office Use Only 7 Certified _____ Returned _____ Name: Zada Hernandez-Padilla Date: March 19, 2026 at 9:49 a.m. Notes:					



Office of Senator Christopher M. Dueñas
CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

March 19, 2026

MEMORANDUM

To: All Senators, Stakeholders, and Media

From: Senator Christopher M. Dueñas *CD*
Chairperson, Committee on Finance and Government Operations

Subject: Notice of Presentation for Resolution No. 151-38 (COR)

Buenas yan Háfa Adai!

Please join me in presenting Resolution No. 151-38 (COR) - Christopher M. Dueñas – “Relative to recognizing the Guam Certified Government Financial Managers of the Association of Government Accountants, Guam Chapter, on the celebration of Certified Government Financial Manager Month; and commending them for their continued commitment to its mission of advancing government accountability.”

Please be advised that the presentation will take place on Friday, March 20, 2026, at 12:30 p.m. at the Guam Reef Hotel, *Top of the Reef* (18th Floor).

We look forward to your presence and participation.

Si Yu’os Ma’åse’!