

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 and commending Guam's Certified Government Financial Managers (CGFM) of the Association of Government Accountants, Guam Chapter on the observance of March 2026 as "CGFM Month."	3/13/26 3:29 p.m.	3/20/26 12:30 p.m.						

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

Resolution No. 151-38 (COR)

Introduced by:

Christopher M. Dueñas 

Relative to recognizing and commending Guam's Certified Government Financial Managers (CGFM) of the Association of Government Accountants, Guam Chapter on the observance of March 2026 as "CGFM Month."

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

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

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

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

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

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

23 **WHEREAS**, the AGA Guam Chapter has twelve (12) Certified Government
24 Financial Managers who serve on the AGA Guam Chapter Executive Committee to
25 include Justin Castro, CGFM, President-Elect & Membership Committee Director -
26 Social Events, DOE; Llewelyn Terlaje, CGFM, Immediate Past President &
27 Membership Committee Director, GWA; Gladys Jean Sazon, CGFM, Treasurer,

1 Private Sector; Odeth Ignacio, CGFM, Secretary, PAG; Taling Taitano, CGFM, ACE
2 Awards & Nominating Committee Director, GWA; Yukari Hechanova, CGFM, Budget
3 & Finance Committee Director, GMHA; Dr. Doreen Crisostomo-Muña, CGFM, By-
4 Laws & Procedures Director, UOG; Maripaz Perez, CGFM, National Council of
5 Chapters Representative & CGFM/Professional Certification Director, GPA; Jorizaira
6 Borja, CGFM, CGFM/Professional Certification Director, GPA; Mercedes Poliarco,
7 CGFM, Community Service & Resource Development Director, GWA; Clariza Roque,
8 CGFM, Marketing & Communications Director, JIC; Pilar Pangelinan, CGFM,
9 Programs & Technical Meetings Committee Director, GCC; and

10 **WHEREAS**, the AGA Guam Chapter has an additional thirty-four (34) CGFM
11 members bringing the total AGA Guam Chapter CGFMs to forty-six (46); the additional
12 CGFM members include Peter Flores Aguon, CGFM, Retired; Marisol Andrade,
13 CGFM, OPA; Dr. Zeny Asuncion-Nace, CGFM; Maria Thyrza Bagana, CGFM, OPA;
14 M. Angela Bates, CGFM, Consultant; Michele Brillante, CGFM, PAG; Doris Flores
15 Brooks, CGFM, PUC; Sunch Ramona Chin, CGFM, Palau Office of the Public
16 Auditor; Jennifer Claros, CGFM, GPA; Franklin Cooper-Nurse, CGFM, GDOE;
17 Michael R. Conner, CGFM; RCUOG; Edlyn Dalisay, CGFM; Frances Danieli, CGFM,
18 GHURA; Jocelyn Doreza, CGFM, Burger Comer Magliari LLC; Mary Grace Edrosa,
19 CGFM; Joy Esperanza, CGFM, OPA; Cheryll Estrada, CGFM, WA Military
20 Department; Karvin Flynn, CGFM, Burger Comer Magliari LLC; Jerricho Garcia,
21 CGFM, GHURA; Rodalyn Gerardo, CGFM, GMHA; Jose B. Guevara, III, CGFM,
22 PAG; ; Dr. Artemio Hernandez, CGFM, UOG; Jerrick J.J.G. Hernandez, CGFM, OPA;
23 Amacris V. Legaspi, CGFM, GMHA; Christine Joy Macaalay, CGFM, GIAA; Dr.
24 Edison Manaloto, CGFM, Guam Regional Medical City; Dilrae Ucherriang Mechol,
25 CGFM, Palau Office of the Public Auditor; Michael Moreno, CGFM; Selina Maria S.
26 Onedera-Salas, CGFM, OPA; Ira Marie Palero, CGFM, Hawaii State DOE; Thomas

1 Paulino, CGFM, OAG; Josephine Villanueva, CGFM, Parsons Corporation; Randall
2 Wiegand, Sr., CGFM; and Leana Willess, CGFM, GDOE; and

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

10 **RESOLVED**, that the Committee on Rules of *I Mina'Trentai Ocho Na*
11 *Liheslaturan Guåhan* does hereby, on behalf of *I Liheslaturan Guåhan* and the people
12 of Guam, recognize and commend Guam's Certified Government Financial Managers
13 (CGFM) of the Association of Government Accountants, Guam Chapter on the
14 observance of "CGFM Month" during the month of March 2026; and be it further

15 **RESOLVED**, that the Speaker and the Chairperson of the Committee on Rules
16 certify, and the Legislative Secretary attest to, the adoption hereof, and that copies of
17 the same be thereafter transmitted to Ms. Vanessa Valencia, President; to Ms. Maripaz
18 Perez, CGFM, CGFM/Professional Certification Director; and to the Honorable
19 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 DAY
OF MONTH 2026.**

Frank F. Blas, Jr.
Speaker

V. Anthony Ada
Chairperson, Committee on Rules

Sabrina Salas Matanane
Legislative Secretary