I MINA'TRENTAI UNU NA LIHESLATURAN GUÅHAN 2012 (SECOND) Regular Session

Resolution No. 308-31 (LS)

Introduced by:

T. R. Muña Barnes
R.J. Respicio
Judith P. Guthertz, DPA
T. C. Ada
V. Anthony Ada
F. F. Blas, Jr.
B. J.F. Cruz
Chris M. Dueñas
Sam Mabini, Ph.D.
Adolpho B. Palacios, Sr.
v.c. pangelinan
Dennis G. Rodriguez, Jr.
M. Silva Taijeron
Aline A.Yamashita, Ph.D.
Judith T. Won Pat, Ed.D.

Relative to recognizing and commending Doreen T. Crisostomo, Ph.D., University of Guam (UOG) Professor, and UOG students, Ruren Clemente, Edward Brobesong, Amber Castro and Garry Yeoh for their accomplishments in the Association of Government Accountants (AGA) Fifth (5th) Annual Government Finance Case Challenge; and to further wishing them the best of luck during this year's AGA National Leadership Conference in Washington, D.C.

BE IT RESOLVED BY I MINA'TRENTAI UNU NA LIHESLATURAN
 GUÅHAN:

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1 WHEREAS, the Association of Government Accountants (AGA) is a national 2 association with the mission and vision to serve as the premier association in 3 advancing government accountability by supporting the careers and professional development of government finance professionals working in federal, state and local 4 5 governments, as well as in the private sector, and academia. Founded in 1950, AGA 6 has a long history of being the thought leader for the government accountability 7 profession. Through education, research, publications, certification and conferences, AGA reaches thousands of professionals and provides more than one hundred 8 9 thousand (100,000) continuing professional education (CPE) hours annually; and

WHEREAS, the AGA Guam Chapter was established in 1970 and has since been an active organization in our community. Dr. Doreen Crisostomo, a University of Guam (UOG) Accounting Professor, has served as part of the AGA for several years. She has held various positions, including as the Certified Government Financial Management (CGFM) Director for the Guam Chapter, as the CGFM Coordinator for the Pacific Rim, and, currently, she is the Webmaster for the Guam Chapter, and the Regional Vice President for the Pacific Rim; and

WHEREAS, Dr. Crisostomo received National Recognition for the Guam
Chapter CGFM Awards for program years 2009 and 2010; and the National Regional
Coordinator for Certification Award in program year 2011; and

WHEREAS, a few years ago, the AGA launched its Citizen-Centric Government Reporting Initiative, which is intended to foster innovative means of communication between governments and their citizenry. AGA citizen-centric based reports detail government finances in a visually appealing, clear and understandable four (4)-page document. The AGA believes that these reports will make governments more accountable to their citizens, and will help Americans become better educated and better able to participate in government activities; and

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1 WHEREAS, Dr. Crisostomo first introduced her students to the Citizen-Centric 2 Government Reporting Initiative in her Spring 2009 BA401 "Government 3 Accounting" class. Dr. Crisostomo incorporated the initiative into her syllabus to 4 complement classroom learning and give her students exposure to real-world 5 experiences through interacting with our local government agencies to compile 6 various citizen-centric reports (CCR) for each agency involved; and

7 WHEREAS, Dr. Crisostomo shared the students' work with her colleagues in 8 the AGA Guam Chapter at a Chapter membership meeting; and with the support of 9 the Association, the students' projects were shared with various members of I Mina'Trenta Na Liheslaturan Guåhan (the 30th Guam Legislature). The Legislature 10 incorporated the CCR initiative as a matter of public policy through Bill No. 263-30 11 (COR) - "An Act Relative to Adopting the Association of Government Accountants' 12 13 "Citizen-Centric Government Reporting Initiative" – which was then signed into law 14 as Public Law No. 30-127 on April 2, 2010; and

WHEREAS, in 2011, AGA National kicked-off their Fifth (5th) Annual Government Case Challenge, inviting the best undergraduate accounting/financial management/business students in the country to compete. Student teams were to collaboratively analyze and offer a written response to a case centered on how a U.S. city government creates a citizen-centric report. All members of the three (3) highestscoring teams received a scholarship to attend AGA's National Leadership Conference; and

WHEREAS, Dr. Crisostomo formed a four (4)-member student team from her Fall 2011 BA401 "Government Accounting" class. Under the guidance of their Faculty Advisor, Dr. Crisostomo, the team of Ms. Ruren Clemente, Mr. Edward Brobesong, Ms. Amber Castro and Mr. Garry Yeoh entered into the AGA National's competition to prepare a citizen-centric report for the city of Alexandria, Virginia, to include a paper that summarizes the criteria and the justification the team used to
 decide what information to include and exclude in the performance report; and

WHEREAS, the UOG team of Clemente, Brobesong, Castro and Yeoh successfully placed as one (1) of the top three (3) finalist teams, along with Old Dominion University and University of North Carolina Pembroke; and

6 WHEREAS, the members of the UOG team of Clemente, Brobesong, Castro 7 and Yeoh have accepted their scholarship awards to attend the AGA National 8 Leadership Conference in Washington, D.C. on February 16-18, 2012, where they will 9 present their finalized solutions before a panel of federal/state/local government leaders, corporate partners and chief financial officers. The AGA assures that this 10 experience promises to challenge the students' moral reasoning, raise their awareness 11 12 of the importance of government accountability, and open doors to a future career in 13 government; now therefore, be it

14 **RESOLVED,** that *I Liheslaturan Guåhan* does hereby, on behalf of the people 15 of Guam, recognize and commend Doreen T. Crisostomo, Ph.D., University of Guam 16 Professor, and UOG students, Ruren Clemente, Edward Brobesong, Amber Castro 17 and Garry Yeoh for their accomplishments in the Association of Government 18 Accountants Fifth (5th) Annual Government Finance Case Challenge; and does further 19 wish them the best of luck during this year's AGA National Leadership Conference in 20 Washington, D.C.; and be it further

RESOLVED, that the Speaker certify, and the Legislative Secretary attest to,
the adoption hereof, and that copies of the same be thereafter transmitted to Dr. Anita
Borja Enriquez, Dean of the School of Business and Public Administration, University
of Guam; to Doreen T. Crisostomo, Ph.D., Faculty Advisor, AGA Government Case
Challenge UOG Finalist Team; to Ms. Ruren Clemente, Student Member, AGA
Government Case Challenge UOG Finalist Team; to Mr. Edward Brobesong, Student

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- 1 Member, AGA Government Case Challenge UOG Finalist Team; to Ms. Amber
- 2 Castro, Student Member, AGA Government Case Challenge UOG Finalist Team; to
- 3 Mr. Garry Yeoh, Student Member, AGA Government Case Challenge UOG Finalist
- 4 Team; and to the Honorable Edward J.B. Calvo, *I Maga'lahen Guåhan*.

DULY AND REGULARLY ADOPTED BY *I MINA'TRENTAI UNU NA LIHESLATURAN GUÅHAN* ON THE 20TH DAY OF JANUARY 2012.

JUDITH T. WON PAT, Ed.D. Speaker

FINA ROSE MUÑA BARNES Legislative Secretary