

Hawaii Kukala



Association of Government Accountants

August/September 2009 Issue

Hawaii Chapter Year-End Banquet

The annual Hawaii Chapter Year-End Banquet was held on June 9, 2009, at the Manoa Grand Ballroom at the Japanese Cultural Center. The following individuals and organizations received 2008 – 2009 Chapter Awards:

Life Time Achievement Award
President Award

Unsung Hero Award
Chapter Service Award

Warren Lum
Patrick Oki
Cindy Yee
Kay Murakami
Shannon Asato
Donn Nakamura
Arnold Kishi
Spencer Lum
John Russell
Tricia Oftana
Steve Ogiba

Outstanding Organizational Support

Accuity LLP
Grant Thornton
Office of the State Auditor

The organizations received certificates while the individuals were given certificates and Long's gift cards. We owe all these people and organizations a great deal of thanks for their outstanding contributions to our Chapter's success.



Here's Warren Lum with his Lifetime Achievement Award.



Here are pictures from the Year end Banquet! Seated: Marion Higa and Tom Stanton. Standing, left to right, Keith Asato, Les Tanaka, Wei Lum, Danny Vasconcellos, and Sydette Stanton.



Seated from left to right: Shannon Asato, Vincent Small, and Spencer Lum. Standing, Tricia Oftana, Kay Miyamoto and Donn Nakamura.



Seated left to right are Emeline Bacani, Lauren Tamanaha, and Calvin Ng. Standing are Myrna Nip, Dallas Weyand, Warren Lum, and Robert Hatanaka.

President’s Message
By Tom Stanton

I’m honored to be selected to serve a second term as your president. I want to thank all those that made the past year such a success for our chapter. The Chapter Executive Committee (CEC) along with all the Committee Chairs and committee members did a truly outstanding job in furthering your chapter’s goals and objectives.

We are so fortunate to have another great group of individuals stepping up to become a member of this year’s CEC as well as chair or participate on our various committees.

The things I would like to see us accomplish this program year are:

- Conduct a profitable, first class Government Professional Development Conference and provide our members and supporters other relevant, cost effective educational opportunities.
- Move to finalize the chapter’s Strategic Plan by December 31, 2010.
- Continue the process of developing detailed chapter policies and procedures.
- Continue to expand our student activities program.
- Initiate a community activities program.

The CEC and Committee Chairs met on August 1st to discuss each committee’s goals, plans and resource requirements for this program year. Based on the discussions, budgetary requirements were determined and a formal budget was subsequently approved by the CEC. At this meeting we also agreed to a calendar of events for the year, which is provided elsewhere in this newsletter. I want to thank all for their well thought out, detailed budgets and the excellent questions/suggestions posed during the meeting.

I ask all to support your chapter by attending our events and in volunteering to serve on a committee.

I also ask that you give serious consideration in attending the up-coming Government Professional Development Conference this October. We have lined up a great group of exceptional speakers and topics. Please go to our web site agahawaii.org to get all the details on this first class conference as well as some great information on your chapter.

Recent Chapter Events

In addition to the Year-end Banquet, the Chapter held the events described below in recent months. We hope you were able to attend some of the events.

Audio Conference

The Hawaii Chapter of AGA provides its members with the ability to participate in various National AGA Training Audio Conferences. The participation fee is paid by the Chapter and AGA National allows us to setup a local conference call so that members and their co-workers

can participate remotely. Thanks to Patrick Oki, the Education Committee Chairperson, who coordinates the conferences by sending out dial-in instructions and sign-in sheets, and managing the conference call. The Hawaii Chapter has sponsored a number of these teleconferences.

The latest one took place on August 12, 2009, and was co-sponsored by the National Association of State Auditors, Comptrollers and Treasurers (NASACT), and the Association of Local Government Auditors (ALGA). This teleconference addressed management strategies to comply with the American Reinvestment and Recovery Act reporting requirements and offered two CPE credits.

As funds begin to be obligated and disbursed under the Recovery Act, the focus is turning to implementing risk management plans, and developing processes, systems and controls to comply with reporting requirements. Panelists discussed risk management plans, the new Office of Management and Budget (OMB) reporting requirements, efforts under way at the state and local levels to prepare for such accountability and transparency, and other issues raised during AGA's ongoing research project related to Recovery Act implementation.

Panelists included Marcia Pauli, Chief Financial Officer, Office of Justice Programs, U.S. Department of Justice; John Radford, CGFM, CIA, CFE, Controller, State of Oregon; Daniel I. Werfel, Deputy Controller, Office of Federal Financial Management, U.S. Office of Management and Budget; and David M. Zavada, CPA, Partner, Kearney and Company, P.C.

Membership Luncheon Meeting

Also on August 12, 2009, a couple of hours after the teleconference ended, there was a Chapter Luncheon Meeting at Sam Choy's Breakfast, Lunch & Crab that featured Thomas Yamachika, JD, and Principal at Accuity LLP. He spoke on the significant changes in the State of Hawaii tax laws that affected both individuals and small businesses. He is very qualified to speak on this subject as he previously served as an Administrative Rules Specialist in the State of Hawaii Department of Taxation, where he drafted rules, interpretative releases, form instructions, and legislation. You can view his presentation at the Chapter website at www.agahawaii.org.

AGA Sectional Leadership Meeting

by: Tricia Oftana

The Hawaii chapter recently participated in the AGA National-sponsored sectional leadership meeting (SLM) held in Denver, Colorado. The SLM brings national, sectional, regional and chapter leaders together with AGA National office staff to discuss direction and initiatives; the expectations of our national, regional and chapter leaders; ways to improve services to current members and recruit new members and leaders; and how to access information that enhances leadership skills. Representatives from the Pacific Rim attended the meeting held on May 1-2, 2009, along with representatives from the Mid-Western, South Central, Southwestern, Texas-Oklahoma, California, Northwestern, and the Rocky Mountain regions. The Pacific Rim was represented by me, and Jojo Guevara, president-elect for the Guam Chapter, and Zeny Nace, regional vice president-elect. The day-and-a-half meeting provided numerous opportunities for networking and idea-sharing, and culminated with the scheduling of visits by Billy Morehead, AGA National president-elect, to the various Pacific Rim chapters this fall.

Think Big! Act Courageously! Make a Difference! Those were the messages AGA National president-elect imparted to the attendees at the SLM. As members of the Association of Government Accountants, the *premier* organization for advancing government accountability,

we have a greater responsibility to ensure the effective use of resources with corresponding transparency in reporting for the benefit of the general public.

Morehead encouraged us to work within our AGA membership to *think big* – define our mission, determine the results we want for our organization, and most importantly, constantly seek new ways to advance the ideals of government accountability while still servicing our membership. This call to *act courageously* is a challenge to be stewards of accountability, to “step up to the plate” and respond to the requirements of the American Recovery and Reinvestment Act. And lastly, to *make a difference* – continue our education and training programs, promote standard-setting and research, and work to incorporate performance measurement into governmental programs.

With that, I invite the Hawaii chapter membership to get more involved. Our chapter has long been a model for its training programs, and we want to expand on that success. We are looking to re-evaluate our strategic direction, determine how we can be of better service to our members, and expand our student and community service activities. But, our success is truly dependent on each of you! Share your talent and time and make a difference!

Calendar of Events 2009-2010

1 August	CEC/Committee Chair Meeting
12 August	Membership Meeting
31 August	Newsletter
18 September	Workshop UH
14-16 October	Government Professional Development Conference
24 October	CEC Meeting
14 November	Newsletter
9 December	Holiday Membership Meeting
10 January	Membership Meeting (taxes)
23 January	CEC/Committee Chair Mid-year Status Meeting
29 January	Newsletter
10 February	Membership Meeting
26 March	Newsletter
24 April	CEC Meeting
10 May	Membership Meeting
21 May	Newsletter
10 June	Awards Banquet
19 June	CEC Year-end Meeting

Note: Dates for Membership Meetings are **tentative** because they will ultimately be dependent on the availability of speakers and locations. Please mark your calendars and plan to attend some of these events!!

Upcoming Events

Every two years, we sponsor a three-day conference featuring many top speakers from all over the United States. The conference is extremely important to our chapter as both our reputation and income are very dependent on the success of the conference. This year's Government Professional Development Conference will be held October 14-16, 2009, at the Sheraton Waikiki Hotel and is co-sponsored by the Aloha Chapter of the American Society of Military Comptrollers (ASMC). For more information, including a description of the program and a list of the speakers, and/or to register for the conference, please visit the chapter website at www.agahawaii.org.

We're also recommending that you attend the Western Intergovernmental Audit Forum (WIAF) Fall 2009 Conference that will be held on October 12-13, 2009, at the Sheraton Waikiki in Honolulu, Hawaii at a cost of \$275. To register or to obtain more information, please visit their website at www.auditforum.org.

Membership News

We're continuing our series of bios on the individuals who have leadership positions in the Hawaii Chapter. One of the new directors for the 2009 – 2010 program year is Robert Hatanaka. Let's meet him.

ROBERT K. HATANAKA, MAcc, CPA

Robert K. Hatanaka, is the Audit Partner at CW Associates, CPAs, and has over 15 years of public accounting experience, including over five years with what was formerly known as Deloitte Haskins and Sells, during which he managed and performed audits of business enterprises, nonprofit organizations and government entities. He also has experience in providing litigation support services and served as an expert witness. He has supervised audit engagements in the hospitality industry, construction, real estate development, sales, petroleum acquisition and refining, not-for-profit organizations, and has experience in due diligence engagements for hotel acquisitions and dispositions. Bob also has over five years of experience as a controller for the largest real estate title insurance company in Hawaii, and as the treasurer at one of the largest real estate sales companies in Hawaii.

Bob has a Masters of Accounting degree and a Bachelors degree in accounting from the University of Hawaii, and continues there as a part-time professor of accounting and auditing. Bob also has over twenty years of experience as a CPA Exam preparation course instructor, which required him to extensively lecture in standards of financial accounting and reporting, auditing, taxation and business law.

Bob is licensed to practice public accountancy in the State of Hawaii and is a member of the Hawaii Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

Bob is surrounded by women as he has a wife and two daughters. He doesn't have much spare time because he is busy with auditing and teaching but he does play a nylon string guitar in the bossa nova style and even makes up his own songs once in a while.

Membership Corner

By Warren Lum and Tricia Oftana

News on our Members

A warm welcome to our recent new chapter members: **Denise Breschini** (RC Holsinger Associates PC), **Michael Richards** (City and County of Honolulu), **Julie Hedani** (Grant Thornton LLP), and University of Hawaii students, **Emeline Bacani** and **Lauren Tamanaha**.

David Branham, is on the move again returning to the U.S. Army Audit Agency Headquarters (known as the Operation Center) located in Alexandria, Virginia as the Auditor General's Special Assistant for Human Capital Initiatives responsible for executing the Agency's 2009-2012 Human Capital Plan. David was previously the Program Director, Theatre Operations – Pacific here in Hawaii. We want to wish David continued success and a big mahalo for his support of our Hawaii chapter.

John Russell now has a new role at Grant Thornton as Business Advisory Services practice leader, overseeing a group one manager and three senior associates. **Kay Miyamoto** recently left the U.S. Army Audit Agency and is currently employed as a Management Analyst at Headquarters U.S. Army, Pacific. **Lisa Lau** formerly a Program Analyst with 311th Signal Battalion, Fort Shafter is now employed as a Financial Management Analyst with the Headquarters Pacific Air Force, Hickam.

Congratulations are also in order for **Roger Tayasu** who retired this year from the City & County of Honolulu. Roger has been employed with the City and County for 17 years with the Budget Finance Service/Accounting and the Treasury departments. Roger has helped out our AGA Hawaii Chapter tremendously as Past Chapter President, Past Director, and as a member of the PEIC committee. Roger also served as a key liaison person for our Student Night activities. We wish Roger well in retirement and he definitely is looking forward to traveling with his wife to Las Vegas, Japan and other fun locations.

It is with great sadness that we report that **John Dale**, our Treasurer several years ago, passed away on August 31, 2009. He had been a long-time federal employee and retired in 2006 from Defense Finance and Accounting Service – Hawaii. He also had a part-time business preparing tax returns and was a huge fan of the Los Angeles Lakers. He had quite a personality and will be missed.

The screenshot shows the AGA Hawaii Chapter website. At the top right, it says "Governmental Professional Development Conference 2009" with dates "October 14-16, 2009" at the "Sheraton Waikiki Hotel, Honolulu, Hawaii". A search bar is visible. The main content area features a "September 18 Program" section with a banner for "Honolulu On The Move" and "Honolulu High-Capacity Transit Corridor Project". Below the banner, it lists "Honolulu's Mass Transit Considerations: Before Jumping On Board" by Lowell Kalapa, President of the Tax Foundation of Hawaii, on Thursday, September 18, 2008, from 11:30 a.m. to 1:30 p.m., including a breakfast lunch and crab. A link to view the program announcement flyer is provided with a reservation deadline of Sept 12. On the right, a sidebar titled "GPD Conference 2009" lists various categories like General Information, Program and Speakers, Registration, Exhibits, Sponsors, CPE Credit, and frequently asked questions.

AGA Hawaii Web Site www.AGAhawaii.org

By Arnold Kishi

In July 1, 2008, AGA Hawaii launched a new website providing current information about chapter meetings, educational programs, activities, and conferences. During the year since that start, thousands from the islands and around the world visited the web site to view the range of current and historical content. The statistics below describe those “visits” for the period **July 1, 2008 – July 31, 2009**:

6,648 visitors viewed **1,046** pages a total of **31,746** times

- Viewed average **4.78** pages per visit
- Stayed average **3** minutes per visit

Top Four Most Viewed Content

- **Recruitment/Employment** Notices
- Government Professional Development Conf 2009
- Government Technology Conf 2008
- Monthly programs

Points of Contact

CEC Members		
Position	Name	Phone Number
President	Thomas Stanton	(H)922-3884
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Immediate Past President	Spencer Lum	(W)587-0831
Treasurer	Calvin Hangai	(W)587-0822
Secretary	Tricia Oftana	(W)587-0814
Asst. Secretary-Treasurer	Jennifer Ueki	(W)587-0811
Director	Robert Hatanaka	(W)531-1040
Director	Arnold Kishi	(W)733-4300 x563
Director	Wei Hu Lum	(W)597-1510
Director	Patrick Oki	(W)441-2803 Cell 285-1977
Director	Kay Miyamoto	(W)438-6046
Director	LeNora Wee	
Director	Donn Nakamura	(W)531-3437
Director	Kay Murakami	(W)473-2782
Director	Vincent Small	(W)438-3382
Aloha & Attendance	Linda Siu	(W)541-1759 x225
By-Laws	Warren Lum	(W)531-3437
CGFM	Vacant	
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Programs	Donn Nakamura	(W)531-3437
Scholarship	Kay Miyamoto	(W)438-4003
Strategic Planning	Clarence Kuwahara	
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