

# HAWAII KUKALA



**October 2015**

**In This Issue:**

President's Message	2
Event Recaps	3-10
Honorable Mentions	11-12
Upcoming Events	13-14

AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.



2015 Chapter Recognition Platinum Award Presented to President Pamela Young by AGA's Immediate Past President Bill Miller



AGA Hawaii Chapter hosted a successful 2015 Government Professional Training Seminar on September 9 - 10 at the Hale Koa Hotel. Speakers from various backgrounds covered key areas impacting governmental professions including Yellow and Green Book updates, Uniform Guidance/OMB updates, GASB 68 updates, and ethics. Thank you to everyone who helped make it a success! Please see the article starting on page 3 for more info.



## President's Message

### Aloha, Colleagues!

What an exciting first quarter it has been!

First up was AGA National's annual Professional Development Training conference held in Nashville, Tennessee from July 12 to 15<sup>th</sup>. The Hawaii Chapter was represented well at the conference with a delegation of seven members. A brief recap of the conference is included in this newsletter.

The first luncheon meeting for the current fiscal year was held on July 27<sup>th</sup> at the Plaza Club featuring State Attorney General Douglas Chin as the guest speaker on the topic "Fraud and Ethics in Government in 2015." For a summary of the meeting, please refer to the article in this newsletter written by two Young Professionals from the Office of the City Auditor, Amy Cheung and Darin Kawamoto. Thanks to Val Shintaku for hosting this luncheon, as well as past chapter events.

Edwin Young, CGFM, collaborated with the University of Hawaii at Manoa to develop a new professional development training program covering various governmental accounting subjects. A number of Hawaii Chapter members attended the training sessions and benefitted from these complimentary courses, held on most August weekends. My deepest appreciation is extended to Hawaii Chapter members Raelynn Gaspar-Asaoka (a Young Professional), David Hanlon, Bob Hatanaka (the moderator), Kelli Nishimura, Cindy Yee, Kerry Yoneshige, Linda Heffernan, and Edwin Young for participating in the program as instructors.

The Hawaii Chapter's annual Government Professional Training Seminar was held at the Hale Koa on September 9<sup>th</sup> and 10<sup>th</sup>. It was widely accepted as a hugely successful training event, planned, organized and coordinated under the capable leadership of Kerry Yoneshige and his team including Edwin Young, Bob Hatanaka, Cindy Yee, Sean Nakamura, Ralph Kanetoku, CGFM, Dwayne Takeno, Shena Bocalbos, Ron Shiigi, Mabel Yeung, Debra Mott, and Ryoko Lung. A synopsis of the seminar is included in this newsletter. Great job, gang!

Our upcoming Talk Story session is scheduled for October 19<sup>th</sup>, with the undergraduate and graduate accounting students at the University of Hawaii at Manoa. *If you are interested in participating* in this rewarding event, please contact Bob Hatanaka or Bowha Kang right away.

Thanks to Wei Lum for inviting "success architect" and coach Bill Nelson for a presentation on "Leadership towards Total Performance for Government Accountants and Auditors." Also, kudos to Dwayne Takeno for hosting this luncheon at the Plaza Club on October 22<sup>nd</sup> (not to mention planning and hosting many past luncheons). You still have time through October 15<sup>th</sup> to register for this luncheon, so let's get 'em in!

Raelynn Gaspar-Asaoka, who works full-time at the City and County of Honolulu and part-time at a CPA firm during tax season, invited Stanford Lum to provide a Tax Update on December 2<sup>nd</sup>. Thanks to Ralph Kanetoku for hosting this luncheon at the Plaza Club.

The Nominating Committee will be meeting during the second quarter. If you are interested in serving in some capacity, please let me know. As Mother Teresa once said, "We ourselves feel that what we are doing is just a drop in the ocean. But the ocean would be less because of that missing drop." With the approaching holidays (Discoverer's Day, Veterans Day, Thanksgiving and Christmas), be safe and be blessed!

## 2015 Government Professional Training Seminar

Presented by the AGA Hawaii Chapter

Kerry Yoneshige, 2015 Seminar Chair, and Edwin Young

On September 9 and 10, 2015, the AGA Hawaii Chapter (the Chapter) held the 2015 Government Professional Training Seminar (the 2015 Seminar) at the Hale Koa Hotel. This was the second year the Chapter has held a seminar providing yellow book CPE credits and it was well attended with 135 participants exceeding the 2014 attendance. The seminar provided 16.5 CPE hours with 15 yellow book qualified CPE hours. Additionally, the seminar also provided the required four (4) CPE hours to meet the State of Hawaii requirement for ethics/professional CPE hours.

The 2015 Seminar had the following speakers and topics:



### Yellow & Green Book Updates

Kristen Kociolek from the General Accountability Office (GAO) provided updates on the U.S. Comptroller Government Auditing Standards (Yellow Book) and the newly revised *Standards for Internal Control in the Federal Government*. The "Green Book" sets the standards for an effective internal control system for federal agencies and provides the overall framework for designing, implementing, and operating an effective internal control system.

According to Kristen, an entity can use the Green Book to help achieve its objectives related to operations, reporting, and compliance as follows: identify your objective, design controls, place the controls in place, and achieve your objective through information and continuous monitoring.



### Uniform Guidance & OMB Updates

The U.S. President's Office of Management and Budget presenter was Gilbert Tran, a witty and enthusiastic senior policy analyst. His job involves developing and analyzing policies and standards for OMB circulars on cost principles and federal program audit requirements.

His discussion on the many OMB circulars that affect the administration and accounting for federal grants ultimately focused on the implementation and interpretation of the new OMB *Uniform Guidance* which combines all of the OMB grant circulars and grant requirements into one single document known as the OMB Supercircular and in one location, title 2 CFR Part 200 of the Code of Federal Regulations.



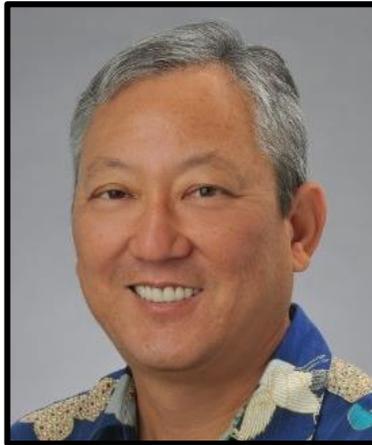
### GASB 68 & Updates

The GASB director of research and technical activities, David Bean, spoke on the history, effective dates, and statements introduced by GASB. His experience with several national boards and councils, including the Government Finance Officers Association (GFOA), provided insights regarding the complexities and intricacies of implementing the recent GASB Statements 68 and 71 on reporting unfunded and funded liabilities for pensions and the upcoming Statements 74 and 75 for funded and unfunded post-retirement benefits. He provided much food for thought on how to implement these and other GASB statements. Of special interest were the discussions on considerations for cost-sharing employers like Hawaii's Employee Retirement system (ERS), measuring fair value per Statement 72, valuation techniques and inputs, the Generally Accepted Accounting Principles (GAAP) hierarchy discussed in Statement 76.



**The Internet of Things:  
Risks & Rewards**

Deloitte and Touche LLP speakers, Carey Carpenter and Joseph Mendez, intrigued the audience with the impact of the internet on our daily lives. Both speakers have extensive experience in risk management, internal controls, information technology and cyber risk, and government and military issues. Their presentation focused on ambient computing, or the possibilities for the tremendous growth of embedded sensors, connected devices, and intelligence in the home, business world, and the world at large. Turning these opportunities into smarter things requires analytics, security, data, and integration platforms to make the disparate parts work with each other. The internet of things provide many opportunities and challenges for the future.



**City & County of  
Honolulu,  
Challenges &  
Opportunities**

Roy Amemiya served as senior vice-president for a Hawaii bank, president and CEO of Olelo Community Television, and budget and fiscal services director for Honolulu before becoming Managing Director for the City and County of Honolulu. Despite the stressful political environment, Roy has calmly and coolly focused on the mayor's priorities of improving roads, bus services, parks, sewers and infrastructure. Roy discussed initiatives in providing affordable housing and resolving the ever growing homelessness problems, and discussed the challenges, opportunities and accomplishments of the current city administration. He spoke optimistically on what can be done, and the future developments that will occur once the HART rail project and transit oriented development take hold.



**State Government  
Financing Challenges**

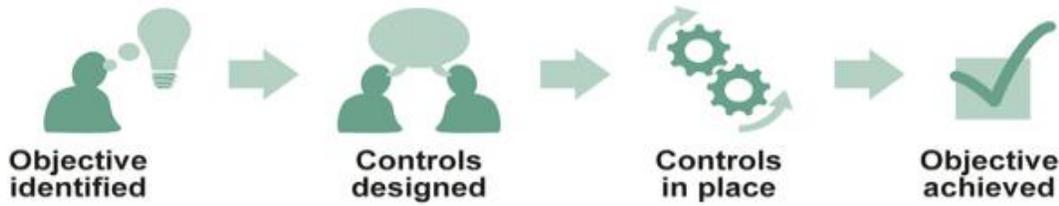
The current state's Budget and Finance director, Wesley Machida, wryly spoke about the state of Hawaii's financial affairs. As a former CPA, auditor, and executive director for the state's Employees' Retirement System (ERS), he aptly discussed the state budget processes, finances, challenges, and limitations faced by the state government. His appointment with the governor shortened his appearance.



**Ethics & Professional Conduct**

Ronald Heller, a Hawaii lawyer and licensed CPA, discussed the important topic of ethics and professional conduct. His presentation incorporated his experiences in defending CPAs in malpractice cases, litigating cases at the county, state, and federal levels, and as president or a member of the board of directors for the Hawaii Society of Certified Public Accountants. His discussion on "everyday ethics and doing well by doing good" served as a great lead-in to the 14 principles of ethical conduct for state, federal, and local government employees, private sector CPAs, and other professionals. Financial disclosures, conflicts of interest, and CPA mobility matters piqued the interest of attendees new to the subject. The case studies demonstrated the difficulties of behaving ethically, but also provided options for acting professionally.

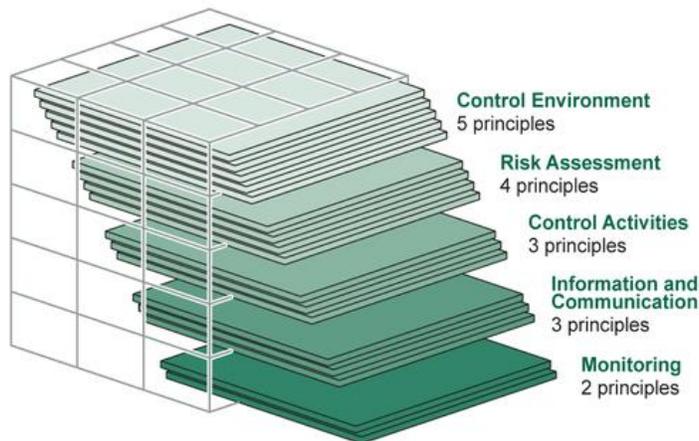
## Green Book Overview – AGA Training Seminar



Source: GAO. | GAO-14-704G

### Standards for Internal Control in the Federal Government

The standards in the Green Book are organized by the five components of internal control as shown in the cube below. Each of the five components contains several principles which are the requirements of each component.



Source: GAO. | GAO-14-704G

## Ethics and AICPA Code of Professional Conduct Update

A revised version of the Code of Professional Conduct is now available on a dynamic new online platform.



#### [Revised Online Code of Professional Conduct](#)

The PEEC adopted a revised Code that is effective December 15, 2014. The Conceptual Framework for Members in Business and the Conceptual Framework for Members in Public Practice are effective December 15, 2015. The revised Code and conceptual frameworks maybe implemented early.

Learn more about how the [AICPA Ethics Codification Project](#) led to changes in the Professional Code of Conduct.

## AGA Joins UH Manoa School of Accountancy in Offering Governmental Budgeting, Accounting, Financial Management, and Auditing Seminars

Edwin Young

Throughout August, 2015, the AGA Hawaii chapter joined the University of Hawaii School of Accountancy lecture series that introduced UH accounting students and alumni to government terms and processes, including budgeting, accounting, financial management, and auditing. The 11 lectures covered careers and employment opportunities in local, state, and federal governments; financial and other challenges confronting these governments; common processes and terms used; and many of the unique concerns that exist among the different government levels.

During the introductory course, the lecturers covered terminology and vocabulary common to each government level such as *authorization, appropriations, allotments, allocations, encumbrance, expenditures, and liquidation*. Attendees learned about processes common to each level of government, such as *budgeting, financial reporting, accounting, executive vs legislative roles, and checks and balances*. Attendees also learned about issues and challenges common to each level of government, such as *unfunded liabilities, available funding, and funding priorities*.

Other lecturers covered processes unique to each level of government, such as *auditing and information system capabilities*. While others discussed issues and challenges unique to each level of government, such as *mandatory vs discretionary spending, sequestration, and government priorities – homelessness vs military capabilities*.

For the federal government, lecturers such as USAF Colonel Regina Goff (the Chief Financial Officer for the Pacific Air Force Command) and Linda Heffernan (pictured right), discussed the federal government budget process, accounting and financial management; federal government challenges and concerns; and the federal government auditing processes.

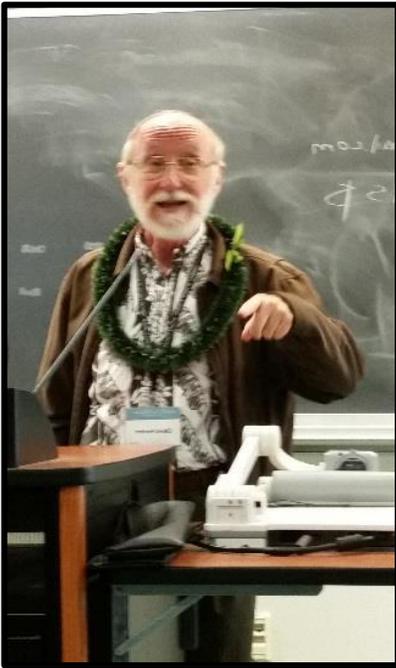
For the State of Hawaii, lecturers such as the former State of Hawaii Auditor Marian Higa, covered governmental auditing and State of Hawaii challenges and concerns. Other state lecturers discussed government structure, budgeting, and financial management; governmental accounting processes; and financial reporting.

(cont.)

See the full list of speakers & topics at [UH Shidler's website](#)



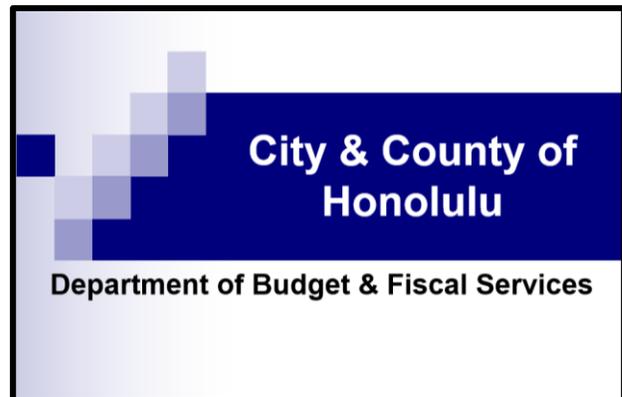
Kalbert Young, the new University of Hawaii Chief Financial Officer, covered the governmental financial management lifecycle; university challenges and concerns; the university organization; and his experiences at both the university and as the former state budget and finance director.



For the City and County of Honolulu, AGA lecturers such as Pamela Young, David Hanlon (pictured left), Raelyn Gaspar-Asaoka, and Kelli Nishimura, covered governmental financial and operational challenges; and government financial management and operations. Letha DeCaires lectured on government ethics, and AGA member Edwin Young discussed government public accountability initiatives.

Accuity principal and AGA chapter former president Cindy Yee introduced attendees to concepts unique to the government sectors, such as the Comprehensive Annual Financial Report (CAFR), the format of government financial statements, bond and credit ratings, government revenues and expenditures, and GAAP vs AICPA principles. Others discussed concepts shared by the private sector and government, such as financial statements, CFO positions, accounting jobs, and the inter-relationships between the private and government sectors in areas such as GASB standards, private firm audits of government financial statements, and the private sector needs to understand complex government financial reports.

Although this was an introductory course, attendees were amazed to hear of the breadth, depth, complexity, and uniqueness of government budgeting, accounting, financial management, and audit processes. Our thanks to the many AGA chapter members who volunteered their time and expertise to lecture and to educate the attendees. Thanks also go to Dr. Hamid Pourjalali, the UH School of Accountancy Director, for allowing the AGA members to share their knowledge of their local, state, federal, and university entities.



*Presenters (left to right) Pamela Young, Raelyn Gaspar – Asaoka, and Kelli Nishimura participate in a panel discussion on city processes and issues.*

## **Fraud and Ethics in Government**

### **July 27, 2015 AGA Luncheon at the Pacific Club**

Amy Cheung and Darin Kawamoto

State of Hawai'i Attorney General Doug Chin spoke at the July 2015 AGA luncheon on the topic of "Fraud and Ethics in Government in 2015." Through stories taken from his personal and professional work experiences, Doug emphasized the importance of networking, working collaboratively, and using a team approach to achieve a greater outcome. He praised Edwin Young, City Auditor, for his efforts in engaging the auditee when he took office in 2010.



Doug connected collaborative work among state and local agencies with examples of the following fraud cases that were handled by the Attorney General's Office:

- After a 7 month investigation, Laura Pitolo was charged for diverting more than \$500,000 in state funds from Waianae Community Outreach for personal use. Another employee was also charged for diverting more than \$200,000 in state funds.
- An Oahu Family Drug Court clerk plead guilty to stealing \$1,000 worth of Kmart gift cards, which were used as rewards for participants in drug court.
- As a result of a multi-state effort, \$12 million was returned to the state for consumers who were enrolled for credit card services without their consent by national credit card providers.
- Cancer Fund of America, a group of four cancer charities, used telemarketing tactics to collect donations, which were then used to benefit the perpetrators. This case resulted in money being returned to the state.
- A former probation officer plead guilty to keeping fines that were paid by probationers as part of their probation over a two year period. He also forged receipts to credit the payments made.
- A law banning government contractors from contributing to candidates was challenged by Political Action Committees, but the law was upheld by the 9<sup>th</sup> Circuit Court.
- The state sued a dentist for filing false Medicaid claims.

He ended his presentation on the case of *Slingluff vs. State of Hawai'i*, leaving all government accountants wondering whether they are protected by qualified immunity when bound to practice within their professional standards.

# AGA National's Professional Development Training

## July 12<sup>th</sup> to July 15<sup>th</sup> in Nashville, Tennessee

Pamela Young

**Professional Development Training: Innovate. Transform. Achieve.**



AGA National's Professional Development Training (PDT) conference was held in Nashville, Tennessee from July 12<sup>th</sup> to July 15<sup>th</sup>. The Hawaii delegation included Nancy Bartter, Van Lee, Donn Nakamura, Matthew Oda, Cindy Yee, Mabel Yeung, and Pamela Young. Under the skilled leadership of Immediate Past President Edwin Young, CGFM, the Hawaii Chapter was presented with two plaques by AGA National Immediate Past President Bill Miller: the Platinum Chapter Award and the Group C Honorable Mention Chapter Website Award. In addition, the

conference provided valuable training on a variety of topics such as the recently issued GASB pronouncements, the new Federal Register, Leadership, Ethics, Communication, Major Challenges Facing the Nation, and so on. Participants were offered over 20 CPE credit hours, and countless networking opportunities were available.

### A few takeaways on leadership

- Kindness is the most important quality of a good leader. (Natalie Stavas, M.D.)
- Be awesomer (better than we are), have seatbelt conversations with our mentor, and help people become leaders, not accountants, but leaders who specialize in accounting. (Derek Young)
- Ask yourself what legacy you are leaving behind. (Chip Fulghum, Deputy Under Secretary for Management, Department of Homeland Security)
- Lead with humility, bring out the best in everyone, and give people hope. (Trish Holliday, Assistant Commissioner, Chief Learning Officer, Department of Human Resources, State of Tennessee)
- Get passionate, not necessarily about your job, but lost and missed opportunities. (Karren Alexander, USDA Director of Financial Services)



**PDT – Continued****Advice to Baby Boomers on How to Attract and Retain the Best and the Brightest**

When recruiting, adapt to the 21<sup>st</sup> century culture, improve our message, leverage our success stories, promote the benefits our organizations provide, create internships and apprenticeships which lead to real jobs, and cast a wider net. Recognizing that it is our responsibility to lead and manage the necessary changes, we must improve our communication pipelines, be more supportive and personally involved with our staff, offer training, mentor our staff, provide shadowing opportunities, allow mobility by rotating staff and cross train within our organizations, recognize the importance of community service and the concept of making a difference, assign challenging work, and understand the value of work/life balance. In a nutshell, to attract and retain the best and the brightest, we must inspire our staff, invest the time, and be more agile and attentive.

Finally, remember the paradox of the sacrifice principle: Easy, short-term choices lead to difficult, long-term consequences while difficult short-term choices lead to easy long-term consequences. (Rory Vaden, Self-Discipline Strategist and *New York Times* Best-Selling Author)

---

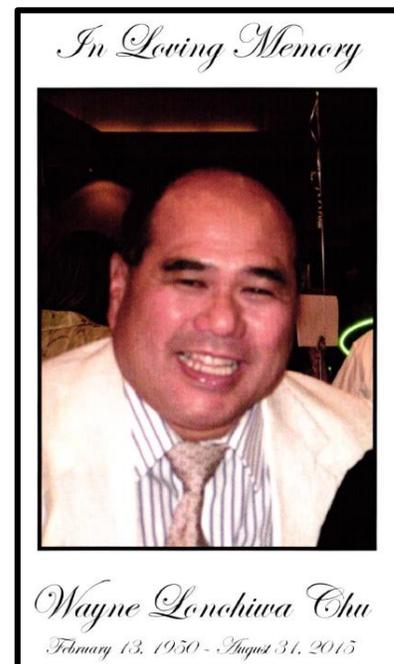
**Upcoming Talk Story event with accounting students at UH Manoa on October 19<sup>th</sup>**

We are always on the lookout for professionals to share their experiences! Please contact Bob Hatanaka, Student Relations Co-Chair, [bob@kkdly.com](mailto:bob@kkdly.com), to register.

---

**In Memoriam**

Our deepest sympathies go to the family of Wayne Lonchiwa Chu, former head of the Audit Division, State of Hawaii Department of Accounting and General Services.



# Awards & Recognition



**Congratulations to our AGA Members!**

**Accuity LLP promoted Sean Nakamura (left) and Ryan Horiuchi (right) to senior managers from managers. Good job!**

**Congratulations to our hard working CCR committee members!**

**AGA Hawaii received a Certificate of Excellence for our chapter's 2014 Citizen Centric report.**



**If you haven't done so already, please check out our brand new 2015 AGA Hawaii Chapter Citizen Centric Report!**

### AGA Report to Our Members

*Citizen-Centric Report for 2014 - 2015*

**Message**  
AGA is the premier association for advancing government accountability.

**Message Statement**  
AGA fosters learning, certification, leadership and collaboration for professionals and public leaders committed to advancing government accountability.

**Table of Contents**

- About AGA and Chapter
- Our Financials
- Our Programs
- What's Next

**Selected Demographics**

	2014	2015
CGFM	23	22
Women: Men	11: 11	11: 11
Federal	23	26
State	20	26
Local	38	36
Private	42	45

### Chapter Performance

*2014 - 2015*

**2015 - 2016 Hawaii Chapter Executive Committee**

**Patricia Young, CGFM** - President  
**Sean Nakamura** - Treasurer  
**Robert Horiuchi** - Secretary  
**Edwin Young, CGFM** - Immediate Past President

**Directors:**  
**Dawn Nakamura**  
**Mark Chandler**  
**Valerie Steneker**  
**Cindy Yee**  
**Wei Lam**  
**Doreen Takano**  
**Ross Okamura**  
**Kerry Koehne**  
**Ralph Karakawa, CGFM**  
**Rebecca King**  
**Amy Stuart**

**2015 - 2016 Hawaii Chapter Challenges Moving Forward**

**Membership Retention / Education**  
 The Chapter intends to continue providing seminars and luncheon meetings for members to earn CPE and network. These events would not be possible without the hospitality of the Papani Club in allowing the Chapter to use their wonderful spaces for events. The Chapter will continue to focus on providing cost-effective Continuing Professional Education as well as networking opportunities during the 2015-16 year to retain and attract prospective members. Maintaining a diverse membership of private sector, federal, state, and local government units is key to our success and we strive to maintain this vibrant diversity of members.

**2016 and Beyond**  
 We have had great success with our yellow book seminars and plan to continue being educational opportunities for Hawaii's professional governmental accountants.

**Committee Chairs**  
 By-Laws & Policies: Ross Okamura, Doreen Takano  
 Luncheon Programs: Mollie Chan, Cheryl Yee  
 Nominations: Dawn Nakamura, Mabel Young  
 Networking: Alka Ewert  
 Newsletter: Deborah Mott, Shona Boudreau  
 Student Relations: Robert Horiuchi, Rebecca King, Sheryl Sakamoto  
 Website: Roshia Lang, Karyla Hara  
 Awards: Patricia Young, CGFM

### What's Next

**Key Initiatives**

**2014 Accomplishments**

- For the second year in a row, the Hawaii Chapter was recognized with the Platinum Award, at the AGA Professional Development Training (PDT) Conference in Nashville, Tennessee in July 2015. The chapter was also awarded a Certificate of Excellence in Citizen-Centric Reporting and honorable mention for the website.
- Yellow Book Cases Book Seminar
- Luncheon Meetings
- Volunteering with the USS Missouri
- Provided healthy meal for families who stayed at Ronald McDonald House
- Talk Show events with University of Hawaii Accounting students and professional chapter members

**Performance Measures**

Measure	2014	2015
Accounting	5	3
Audit	28	28
City & County	23	20
Federal	20	20
State	42	45
Private	8	11
Member	7	4
<b>Total</b>	<b>143</b>	<b>149</b>

**Field of Work**

Field of Work	2014	2015
Accounting	33	38
Administration	3	19
Auditing	47	54
Budget	1	1
System	1	4
Other	36	39
<b>Total</b>	<b>143</b>	<b>149</b>

**Continuing Education**

Continuing Education	2014	2015
CPA	33	33
CMA	1	1
CPE	2	1
CMAA	6	2
<b>Total</b>	<b>42</b>	<b>47</b>

**Training & Continuing Education**

The AGA Hawaii Chapter has been offering its members a number of affordable opportunities to further their knowledge and keep current on the latest technologies, governmental auditing and financial reporting issues while earning Continuing Professional Education (CPE) credits to maintain and enhance their professional careers. These opportunities include sponsoring AGA's audio conferences, local chapter business meetings and seminars. The Chapter also provides opportunities for online self-study and classroom courses. The focus of the training is to provide its membership with the most current developments affecting or impacting governmental financial accounting, reporting, internal controls, and Governmental Auditing Standards. The Chapter also makes the training and CPE opportunities available to non-members. The Chapter intends to provide its members with the opportunity to fulfill annual Yellow Book CPE requirements for governmental auditors and accounting professionals alike.

## **Certified Government Financial Managers (CGFM)**

A huge shout-out to our Hawaii Chapter CGFM Members! Way to go!!!

Len Gambla  
Michael R. Hansen  
Grace M. Hawkins  
Ralph T. Kanetoku  
Arnold T. Kishi  
Edward K. Kosaki  
Clarence T. Kuwahara, Retired  
Lisa Lau  
Carol C.F. Lee  
Winnie W.N. Loo, Retired  
Alison F. Look  
Melissa Mariko Mei Jun Loy  
Nahmed M. Mahmoud  
Karen S. Morinaga  
Kay Murakami  
Ronald T. Shiigi  
Thomas J. Stanton, Jr., Retired  
M. Julie Thomas-Chun  
Dennis M. Tsuhako  
George Woolworth, Retired  
Edwin S.W. Young  
Pamela K.Y. Young



**Upcoming Luncheons - Don't forget to register!**

**Speech Topic:** Leadership towards Total Performance for Government Accountants and Auditor

**Speaker:** Bill Nelson, a.k.a. "Success Architect", Founder of Total Performance Concepts Pty Ltd

**Date/Time:** 10/22/2015 @ 11:30 am - 1:30 pm

**RSVP By:** Thursday, October 15, 2015



**Speaker:** Don Horner, Board Chair, Honolulu Authority for Rapid Transportation

**Date/Time:** 11/17/2015 @ 12:00 pm

**Speech Topic/RSVP By:** Details to follow (Evite will be sent)

**Speech Topic:** Tax Update

**Speaker:** Stanford C.T. Lum, Tax Partner at KKDLY LLC

**Date/Time:** 12/02/2015 @ 11:30 am - 1:30 pm

**RSVP By:** Monday, November 23, 2015 (Evite to be sent)



**Luncheon Details**

All Luncheon Seminars will be held at The Plaza Club, 900 Fort Street Mall, Honolulu, HI.

Members will earn (1) CPE Credit Hour for each seminar attended.

The cost to attend each seminar is \$25 for members (includes \$10 subsidy for AGA Hawaii members) and \$35 for non-members. A buffet style lunch will be provided.

Food for attendees, will be pre-ordered and the Chapter is obligated to pay for the cost of people responding. Therefore, if you cannot attend, please find a replacement or notify us by the RSVP deadline.

Parking is \$6 for 2 hours at Plaza Club. AGA Hawaii will subsidize \$3 parking for members.

For more information on this and other AGA Hawaii chapter events, visit [www.agahawaii.org](http://www.agahawaii.org).

If you have any questions or know of others who would like to register, please contact Wei Lum at [wei@accountancy-plus.com](mailto:wei@accountancy-plus.com) or 808-596-4105.

---

## Free CPE Opportunities for Members

Take advantage of your AGA member benefits and earn free CPE!

See the schedule below for upcoming webinars with free CPE exclusively for members.

These complimentary webinars are held from 2-3 p.m. EST and offer 1 CPE each.

- Nov. 18, 2015 – One Thing a Leader Must Do
- Feb. 3, 2016 – The Federal Budget Process\*
- May 25, 2016 – Green Book\*
- Summer 2016 – CAROI Update\*

\*Subject to change

To register, sign in at [www.agacgfm.org](http://www.agacgfm.org), click on Events & CPE at the top of the AGA National homepage, and then select Webinars.

Also check out the AGA National webpage for their complete schedule of upcoming webinars and other educational events.

---



## **ASSOCIATION OF GOVERNMENT ACCOUNTANTS**

### **HAWAII CHAPTER EXECUTIVE COMMITTEE MEMBERS**

President	Pamela Young, CGFM
Secretary and Student Relations Co-Chair	Robert Hatanaka
Treasurer	Sean Nakamura
Immediate Past President	Edwin Young, CGFM
Director and Media Co-Chair	Mark Chandler
Director	Ralph Kanetoku, CGFM
Director, Social Media Co-Chair and Student Relations Co-Chair	Bowha Kang
Director and Luncheon Programs Co-Chair	Wei Lum
Director and Membership Co-Chair	Donn Nakamura
Director and Community Service Co-Chair	Ross Okumura
Director and Networking/Aloha Event Chair	Valerie Shintaku
Director and Media Co-Chair	Amy Surratt
Director and Community Service Co-Chair	Dwayne Takeno
Director and Bylaws & Policies Chair	Cindy Yee
Director and Seminar Chair	Kerry Yoneshige
Newsletter Co-Chair	Shena Bocalbos
Luncheon Programs Co-Chair	Raelynn Gaspar-Asaoka
Citizen Centric Report Co-Chair	Krystle Hara
Chapter History Chair, Citizen Centric Report Co-Chair and Website Co-Chair	Ryoko Lung
Newsletter Co-Chair	Debra Mott
Social Media Co-Chair and Website Co-Chair	Sherilyn Sakamoto

---

**Association of Government Accountants Hawaii Chapter**  
**P.O. Box 4474 Honolulu, HI 96812**  
**[www.agahawaii.org](http://www.agahawaii.org)**