

Hawaii Kukala



A Look Back and Statements for the Future



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



President's Message

BEST WISHES FOR A HAPPY 2015

Welcome back and may your new year be filled with great expectations and wonderful experiences.

Edwin S.W. Young
President, AGA Hawaii Chapter

2014 was the year of the Horse, the 7th sign in the Asian zodiac. The website teasetc.com states that the horse is unpredictable, filled with spunk, light, color and perpetual motion. Moved by electric fluidity by what it sees and thinks, the horse is constantly in motion. Unshackled, unimpeded, unconquered, its spirit is impulsive, success oriented, and quick to build up speed. In short, the horse is full of spunk.

Like the horse, 2014 for the chapter has been fast paced and filled with accomplishments. Over the past year, our chapter won one of the few platinum awards given to AGA chapters; chapter members Shena Bocalbos and Ryoko Lung won the national case challenge for Citizen Centric Reporting; and our chapter was privileged to join national leaders on AGA Professional Development Training panels in Orlando, Florida.

The new national AGA president, Bill Miller, visited our shores and joined our September seminar activities. Our past president, Dallas Weyand, spearheaded planning for the September 2014 seminar at Hale Koa which returned our chapter to financial stability. As he prepares for retirement, we wish Dallas the best and many thanks for his leadership.

Ross Okumura coordinated the successful and fun filled community service projects on board the USS Missouri which hosted the surrender ceremonies that ended World War II, and the Ronald MacDonald House which accommodates families of patients recuperating from surgeries.

Robert Hatanaka arranged "Talk Story" events with university students to keep them informed of accounting careers in government.

Dwyane Takeno arranged for interesting speakers at our luncheons, including Drummond Kahn, a national leader in performance auditing, and an Internal Revenue Service agent who provided interesting tales of tax crimes and how they were uncovered. Bill Broadus, a living legend in auditing, re-told his many audit tales; Donny Shimamoto inspired us with his perspective of the future of auditing; and Kalbert Young provided us insight on the state of Hawaii's finances.

Valerie Shintaku coordinated and arranged for our annual social get together and delicious pupus at the Plaza Club. Pamela Young and Mark Eder continued to photograph our many activities which we hope will be used for our chapter history. Debra Mott and Bowha Kang joined Shena and Ryoko in keeping us updated on chapter activities through the chapter website, social media, and newsletters. Mabel Yeung, Sean Nakamura, Kerry Yoneshige, and many others kept our chapter moving.

To all of them and all of you, many, many thanks for your support of our chapter in 2014.

2015 is the year of the Sheep (Goat or Ram), the 8th of 12 animals in the Asian lunar calendar. According to teasetc.com, sheep are nature's special children. They trust and are rewarded by trust. Fortune smiles upon them. All things blossom in the gentleness of their love as they strive to find beauty in all they behold. We look forward to a calm and slower paced, but equally successful year of events and activities as Pamela Young takes over as president-elect for our chapter.

As we look forward to 2015, we encourage you to join us in the many activities planned for this year. Including our second community service project on board the USS Missouri for March 2015 and the seminar planned for Hale Koa in September 2015. Chapter representatives will continue to represent us at the AGA senior leadership meetings and the national AGA Professional Development Training planned for Nashville, TN in July 2015. Volunteers, new members, and new CGFMs are always welcomed.



President-Elect's Message

Pamela Young
President-Elect, AGA Hawaii Chapter

Aloha, Fellow AGA Members and Colleagues,

I look forward to working together with you to improve member services and to increase the value to your membership. First, I would like to express my appreciation to immediate Past President Dallas Weyand II and the members of the seminar planning committee for a job well done on the two-day 2014 Yellow Book and Government Accounting Update seminar in September at the Hale Koa Hotel. Also, much thanks to the keynote speaker W.A. (Bill) Broadus, as well as all the other presenters: Amy Hudson and Leolyn Sague-Anderson (DCCA), Donnie Shimamoto (IntrapriseTechKnowlogies LLC), Mark Anderson, and Kalbert Young. Finally, mahalo nui loa to current AGA National President William D. Miller for honoring us with his presence.

Second, my hat is off to Kerry Yoneshige, chair of the 2015 Yellow Book seminar. Under his capable leadership, planning is moving along smoothly with the Hale Koa Hotel already booked for the 9th and 10th of September 2015. In addition, commitments have been made with esteemed speakers from GAO, OMB and GASB thanks to Cindy Yee of Accuity LLP. Please be sure to mark your calendar for this two-day seminar if you are involved in any aspect of private sector, federal, state or local governmental accounting or auditing. For further information on this upcoming seminar or to offer suggestions (such as for the luncheon speakers), please feel free to contact Kerry at kerryyoneshige@gmail.com.

Third, I would like to begin discussion on how the chapter can help you become a Certified Government Financial Manager, AGA's professional certification, if you do not already have that prestigious designation.

As the Hawaii Chapter representative, I will be attending the Professional Development Training in Nashville, Tennessee from the 12th to 15th of July 2015. If your job involves any aspect of federal, state or local governmental accounting or auditing, I encourage you to attend. I think you will find it beneficial, developing your knowledge and skills in government accounting and auditing, and expanding your professional network.

New leaders have been emerging and long-time members continue to be faithful. Nevertheless, let's keep on reaching out to potential new members and following up on those who are inactive. For ideas on how you can be better served, please feel free to contact me at agapam808@gmail.com or any of the other chapter leaders.

2015 Government Professional Training Seminar

Presented by the AGA Hawaii Chapter

Kerry Yoneshige, 2015 Seminar Chair

The AGA Hawaii Chapter will be presenting the 2015 Government Professional Training Seminar on **September 9 and 10, 2015** at the Hale Koa Hotel. We are excited to announce that we have the following exciting speakers and covering the topics noted:

Speaker/Organization

James Dalkin/GAO
Gilbert Tran/OMB
David Bean/GASB
Drummond Kahn/Portland Director
of Audit Services Division

Topic

Yellow and Green Book Updates
Uniform Guidance/OMB Updates
GASB 68 and Updates
Performance Auditing and Budgeting

You will earn 16 CPE and at least 14 yellow book CPE attending the seminar.

Stay tuned for registration details in the April newsletter and save the dates; we look forward to seeing you in September!!!

AGA Yellow Book Seminar – Fall 2014 at Hale Koa



Congratulations to UH West Oahu for Second Year!



For the second year in a row, University of Hawai'i – West O'ahu Business Administration students won the prestigious national 2014-2015 Association of Government Accountants' (AGA) Finance Case Challenge competition. UH West O'ahu Accounting students Val Torikawa-Domingo, Brittiney Santiago, and Jennie Ann Christman took home the national prize this January, competing against undergraduate students from across the United States.

Torikawa-Domingo, Santiago, and Christman completed a written facilitative analysis of a municipality, and produced an oral presentation video of their findings. The team analyzed the City of Hillsborough, North Carolina and reported on the town's ability to attract companies, individual residents, and the investment community. Their analysis revealed a strong local economy, high quality of life indices, and healthy town finances.

"These are some of my best accounting students and I am very proud of them," said Faculty Advisor and Associate Professor of Accounting Dr. Franklin T. Kudo. "Valerie Torikawa-Domingo, Brittiney Santiago, and Jennie Ann Christman are individuals whose hard work ethic, perseverance and learning orientation will certainly contribute to their future success in business and life."

A UH West O'ahu student team won the AGA Finance Case Challenge competition in 2013-2014 for their analysis of the City of Garland, Texas. The members of that team were Ryoko Lung, Shena Bocalbos, and Mamina Tahara.

A Talk-Story Night with AGA

On Monday, October 13, 2014, a number of the Hawaii Chapter of AGA members met with over thirty students at the University of Hawai'i Shidler College. The purpose of this student interaction event was to inform students of the career opportunities in government service and the related benefits.

The students who attended the event were from the University of Hawai'i Accounting Club and Beta Alpha Psi. The students are at various stages in their journey toward graduation, ranging from those taking introductory accounting classes to those in their final semester before graduation.

The event started at 5:30 PM and officially ended at 7:30 PM although many stayed until after 8:00 PM. The students were genuinely interested in hearing about the experiences of the various professionals and were actively engaged. Professionals discussed questions such as, *"What made you go into government accounting"*, *"What do you like about government accounting"* and *"What do you find most interesting and challenging about your job"*.

Thank you to Edwin Young who was instrumental in persuading current and potential AGA members to attend the event and to Dillon Wang, Caroline Lai, and Jon Aquiat from the Beta Alpha Psi and Accounting Club for coordinating the event with Bob Hatanaka.

Representatives of AGA and government agencies were **Edwin Young**, City Auditor, **Kerry Yoneshige**, State of Hawaii, Department of Accounting and General Services, **Linda Siu**, U.S. Department of Health and Human Services, **Mabel Yeung**, U.S. Probation Office, **Amy Surratt**, Department of Education, **Mark Eder**, State of Hawaii, **Ray Kim**, Defense Contract Audit Agency, and **Amy Cheung**, City Auditor's Office.



AGA Luncheon – October 3, 2014



New venue, same great speakers! Attendees were treated to the absorbing stories of Special Agent Derek Tubania, CPA, of the Internal Revenue Service, Criminal Investigation Division. Separate from the civil (audit) division of the IRS, his experiences in law enforcement kept everyone listening intently.

USS Missouri Volunteer Event – Sept. 13, 2014



A merry band of 28 AGA members, friends and family set out for a fun day of meeting new people and helping maintain an amazing piece of American history! Admire the innovative machinery, listen to the fascinating stories, enjoy the scenery and good company at our next volunteer event in March! Details on page 10.

Ronald McDonald House – November 15, 2014

Put your grilling skills to the test!

AGA members helping out for a good cause and treating families to a heartfelt meal.





USS Missouri Community Service Project 03/14/15 (12:00pm – 3:30pm) – RSVP by March 6th

Reminders:

1. Location: USS Missouri (Please enter through the Arizona Memorial Complex / Museum to get to the USS Missouri Shuttles).
2. Parking: Arizona Memorial Parking Lot (Please arrive early; parking is limited at times).
3. Please do not bring with you any bags or backpacks, etc. (They are not allowed on the shuttle and you will need to check them before entering the Memorial). Bottled water is provided free of charge at the Missouri along with ice cream after we are done!
4. Casual clothing, shorts and t-shirts are fine, closed toed shoes such as tennis shoes are best - don't forget a hat, at times we are in the sun - depending on the project, you can get dirty so dress accordingly.

For first time volunteers there is a waiver form that needs to be completed and signed when you arrive at the USS Missouri. If there are any minors, their parents will need to be there to sign the waiver. It is a lot of fun; you get to see parts of the USS Missouri that is not open to the general public while helping out a worthwhile project.

Membership Corner

A warm welcome to our new members! Here is an introduction to two of them:

Aloha! My name is **Krystle Hara**, and I just joined the Hawaii AGA chapter in 2014. Currently, I work as the Administrative Services Officer in the Office of the Governor. I have been lucky to assist both our previous and current governors, and look forward to an exciting new administration. I earned my BA undergraduate degree in English from Willamette University before spending two years in Japan with the JET Programme. I will be completing my MBA with accounting concentration from Hawaii Pacific University in spring 2015. I enjoy playing handbells with my community group, snorkeling, and crafting in my free time.

Maya Hanaoki was raised in Honolulu, attended Iolani and obtained a Bachelor's degree in Psychology from UH. After graduating, she lived in Calabasas, California for a year before returning to Hawaii and completing a Master of Accounting degree at UH, where she was active in BAP, worked in a fiscal office and at a restaurant, and completed a tax internship. She began working at Accuity LLP in January 2014 as an auditor and obtained her CPA license in December. She enjoys baking, being outdoors, and spending time with her boyfriend, friends and family, and also likes music and comedies.

Name	Title	Company	Sponsor
Ms. Maya Hananoki	Audit Associate	Accuity LLP	
Ms. Krystle Hara	Administrative Services	State of Hawaii	
Mr. Donald Ikeno	Senior Analyst	Maui County Auditor's Office	
Mr. Scott K. Kaneshina	Senior Analyst	Maui County Auditor's Office	Ms. Pamela K.Young, CGFM
Ms. Kayoko Mitsuhata	Supervisor	N&K CPAs, Inc.	
Mr. Matthew Oda	Manager	Accuity LLP	
Mrs. Christine S. Ross	Auditor	City & County of Honolulu Auditor's Office	
Mr. Lance Taguchi	County Auditor	Maui County Auditor's Office	
Mr. Jonathan C. Wolff	Accountant	City & County of Honolulu	
Ms. Celeste T. Yonamine	Manager	KKDLY LLC	

Membership Renewal Reminder!

Membership renewal emails have just been sent out, see the message for your login information and renew your membership quickly online at the national site:

<http://www.agacgfm.org>

2014-2015 Hawaii Chapter

Executive Committee and Committee Chairs

President	Edwin Young, City and County of Honolulu
President-Elect	Pamela Young, City and County of Honolulu
Treasurer	Sean Nakamura, Accuity LLP
Secretary	Robert Hatanaka, CW Associates, CPAs
Immediate Past President	Dallas Weyand II, KMH LLP

Directors:

Donn Nakamura	Mark Chandler
Valerie Shintaku	Cindy Yee
Wei Lum	Dwayne Takeno
Ross Okumura	Kerry Yoneshige
Ralph Kanetoku	Ray Kim

Committee Chairs:

By-laws & Policies	Cindy Yee
Community Service	Ross Okumura
Luncheon Programs	Dwayne Takeno
Media	Pamela Young / Mark Eder
Membership	Donn Nakamura / Mabel Yeung
Networking / Aloha	Valerie Shintaku
Event Newsletter	Debra Mott / Shena Bocalbos
Nominations	Dallas Weyand II
Student Relations	Robert Hatanaka / Bowha Kang
Website / Social Media	Ryoko Lung / Bowha Kang
Citizen Centric Report	Ryoko Lung / Bowha Kang
Awards	Pamela Young
Chapter History	Clarence Kuwahara