



LINDA LINGLE  
GOVERNOR  
JAMES R. AIONA, JR.  
LT. GOVERNOR

STATE OF HAWAII  
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LAWRENCE M. REIFURTH  
DIRECTOR  
RONALD BOYER  
DEPUTY DIRECTOR

TO THE SENATE COMMITTEE ON  
COMMERCE AND CONSUMER PROTECTION

TWENTY-FIFTH LEGISLATURE  
Regular Session of 2009

Wednesday, April 1, 2009  
9:00 a.m.

**TESTIMONY ON GOVERNOR'S MESSAGE NO. 492**

**WRITTEN ONLY**

TO THE HONORABLE ROSALYN H. BAKER, CHAIR, DAVID Y. IGE, VICE CHAIR,  
AND MEMBERS OF THE COMMITTEE:

My name is Ronald Boyer, and I am the Deputy Director of the Department of Commerce and Consumer Affairs ("Department"). The Department appreciates the opportunity to provide testimony on Governor's Message No. 492, regarding the appointment of Steven R. Oberg, CPA to the Hawaii State Board of Accountancy ("Board"). The Department supports Mr. Oberg's appointment and respectfully requests that the Committee recommend that the Senate advise and consent to his appointment to the Board.

I am familiar with Mr. Oberg and his candidacy for appointment to the Board in that I have spoken with him about the Board and his interest in serving there. Based on my discussion with Mr. Oberg, I believe that he possesses the qualifications,

background, and experience to contribute in a positive and constructive manner on matters that will come before the Board.

A graduate of the University of Hawaii, West Oahu College, Mr. Oberg has been a CPA in Hawaii since 1985. He started his career with Albert W. Stiglmeier, CPA, in Lihue, eventually becoming the Managing Partner with Stiglmeier, Oberg & Company, CPAs. Mr. Oberg currently is the owner of Oberg & Free CPAs.

As a member of the American Institute of Certified Public Accountants and the Hawaii Society of Certified Public Accountants, Mr. Oberg's involvement in the accounting profession goes beyond his private practice. Mr. Oberg is also involved in his community. He is a member of the Business Education Advisory Board in the Accounting Department of the Kauai Community College. Mr. Oberg would like the opportunity to expand his public service by becoming a member of the Board of Accountancy. He views service on the Board as a way to give something back to the community that has been very supportive of him.

I am confident that if given the opportunity, Mr. Oberg will prove to be an asset to the State through his service on the Board. I respectfully request that the Committee recommend that the Senate advise and consent to Mr. Oberg's appointment.

Thank you for the opportunity to submit testimony on Mr. Oberg's behalf.

**From:** info Account [info@hscpa.org]  
**Sent:** Monday, March 30, 2009 12:57 PM  
**To:** CPN Testimony  
**Subject:** Testimony in Support of GM 492 - April 1, 2009 at 9:00 a.m.  
**Attachments:** image001.gif

Testimony Before the Senate Committee on Commerce,  
Consumer Protection and Housing

## GM 492

In Support of the Confirmation of Steven R. Oberg  
State Board of Public Accountancy

Wednesday, April 1, 2009 at 9:00 a.m.  
State Capitol, Conference Room 229

Chair Baker, Vice-Chair Ige, and Members of the Committee:

My name is Melanie King and I am the President of the Hawaii Society of Certified Public Accountants (HSCPA). I am testifying on behalf of the Board of Directors of the HSCPA in support of the confirmation of Steven R. Oberg to the State Board of Public Accountancy.

The HSCPA is the only professional CPA organization in Hawaii representing a diverse membership throughout the State of Hawaii, mainland and internationally in public practice, business and industry, education and government.

Over the past several years, the State Board has been faced with challenges to the regulation of accountancy in Hawaii. It is the responsibility of the State Board to promote high professional standards and to protect the interest of the public. We believe that Mr. Oberg will bring new perspectives and a vision to lead while putting the public interest and the CPA profession's responsibilities first.

Mr. Oberg's commitment to the profession includes his dedication to accounting education as a contributing member of the Kauai Community College Business Advisory Board. He is a active amongst his accounting colleagues on Kauai and will serve as a liaison to small practitioners on the neighbor islands.

For these reasons, we urge you to confirm Mr. Oberg's nomination to the State Board of Public Accountancy. Thank you for the opportunity to testify.

Respectfully submitted,

**From:** Carleton L. Williams [CWilliams@cwassociatescpas.com]  
**Sent:** Tuesday, March 31, 2009 3:05 PM  
**To:** CPN Testimony  
**Subject:** Testimony in Support of GM 492 - April 1, 2009 at 9:00 a.m.

# GM 492

Testimony In Support of the Confirmation of Steven R. Oberg, CPA  
State of Hawaii, Board of Public Accountancy

Senate Committee on Commerce, Consumer Protection and Housing  
Wednesday, April 1, 2009 at 9:00 a.m.  
State Capitol, Conference Room 229

Chair Baker, Vice-Chair Ige, and Members of the Committee:

This message is in support of the confirmation of Steven R. Oberg, CPA, for the State of Hawaii, Board of Public Accountancy. I have known Steve, his family, and his firm for a number of years, having enjoyed their company while serving clients on the Island of Kauai. Steve and his partner are recognized by business owners and others as leaders in our profession on Kauai and elsewhere in our State. He will be a diligent Board member who will take on the task of representing both the small firm and Neighbor Island perspective.

Respectfully submitted,

Carleton L. Williams, Managing Partner  
CW Associates, Certified Public Accountants  
700 Bishop Street, Suite 1040  
Honolulu, Hawaii 96813-4124  
E-mail: [cwilliams@cwassociatescpas.com](mailto:cwilliams@cwassociatescpas.com)  
Telephone: (808) 531-1040  
Facsimile: (808) 531-1041

## Steven R. Oberg

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**Objective** Appointment to the Hawaii State Board of Accountancy

**Education** 1979 to 1983 University of Hawaii, West Oahu College  
**Bachelor of Arts, Professional Studies, Business Administration**  
▪ Awarded with distinction. I gave the graduation commencement address  
**Passed the CPA exam in November 1984 in total on first sitting**  
**Received Certified Public Account Certificate by the Hawaii State Board of Accountancy on April 26, 1985**

**Professional experience** 1976 to 1987 Accountant, Albert W. Stiglmeier, CPA, Lihue, Hawaii  
1988 to 1998 Managing Partner, Stiglmeier, Oberg & Company, CPAs, Lihue, Hawaii  
1999 to present, Owner, Oberg & Free CPAs, Lihue, Hawaii

**Professional memberships** American Institute of Certified Public Accountants  
Hawaii Society of Certified Public Accountants

**Community activities** Member of Kauai Community College, Business Education Advisory Board, Accounting Department

**References** Maryanne Kusaka, former Mayor of the County of Kauai, [REDACTED]  
[REDACTED]  
Daryl Kaneshiro, Kauai County Counsel member, next door neighbor, [REDACTED]  
[REDACTED]  
Al Spencer, CPA, Instructor of business and accounting at Kauai Community College, [REDACTED]

Resume, Steven R. Oberg, Page 2

Mark Hubbard, MBA, Human Resources Consultant, formerly Human Resource Manager, Grove Farm Company, [REDACTED]

Mark Hunsaker, CPA, Bowen, Hunsaker, Hirai, CPAs & Consultants, Honolulu, HI, [REDACTED]

January 14, 2009

# Oberg & Free

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*Certified Public Accountants*

Dynasty Court Building  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

March 23, 2009

Senator Roz Baker, Chair Person  
Senate Commerce and Consumer Affairs Committee  
Sent via email

Dear Senator Baker:

I have applied for appointment to the Hawaii State Board of Public Accountancy and have been asked by your aide, Karen, to submit my resume along with a statement responding to the following points:

1. Why do I want to be a member of the Board of Accountancy?

The State of Hawaii and the CPA profession have been very good to me since I was licensed in 1985. This board position would be an opportunity of me perform public service as a CPA and give back to the community.

2. What is your perception of the role and responsibilities of a member of the Board of Accountancy?

I see my role on the Board of Accountancy as someone appointed with the public trust, to look out for the public in regard to public accountancy and how our profession affects the public interest. I perceive my responsibilities to include providing insight and understanding of the accounting profession as it affects the public interest and to safeguard the public from actual and potential detrimental issues relating to public accounting practices.

3. Based on my understanding of the Board's role, why do I believe that I am qualified to serve on the Board?

I am qualified to serve on the Board based on my experience and continued education. I have been in public accounting in Hawaii for 30 years and been a licensed CPA for 23 years. During that time I have continued to educate myself regarding accounting, tax, and other professional matters, far beyond the necessary continuing professional education requirements of this state. I have worked with many clients and businesses and gained insight into how our profession can impact them. I have been in business on Kauai for my whole career and can offer the Board an outer island view point.

Senator Baker, page 2

4. What skills, expertise, and knowledge do I possess to aid and strengthen my decision-making ability as a member of the Board and what are my qualifications?

My skills, expertise and knowledge include 30 years of experience working with individuals and small businesses and serving them in the accounting and tax affairs. I see how they rely on my independence, objectivity, and judgment. I take this as a sacred trust and understand that my clients expect integrity and technical competence from me. I have worked to educate myself in the areas of accounting, tax, and professional standards to provide consistent, reliable work product and advice.

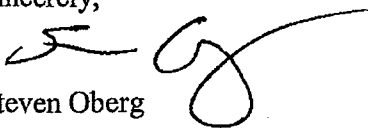
I see my clients, and the public at large, as those who rely on the CPA profession to be one of excellence in knowledge and integrity. I have continued to educate myself through seminars and personal reading and can offer my views to the Board about professional and public matters.

My qualifications include my required and continuing education to obtain and continue as a licensed CPA since 1985, unqualified peer review reports every three years since 1996, passing the CPA in total at the first sitting, working with a variety of businesses and individuals, providing accounting and tax services, and understanding how the public perceives our profession and the public trust we should protect.

Thank you for giving me the opportunity to present myself for nomination to the Board of Accountancy.

Sincerely,

Steven Oberg

A handwritten signature in black ink, appearing to read 'Steven Oberg', written over the printed name.