

GM769

GREGG TAKETA

Measure Title: Submitting for consideration and confirmation to the State Board of Public Accountancy, Gubernatorial Nominee, GREGG TAKETA, for a term to expire 6-30-2016.

Report Title: State Board of Public Accountancy

Description:

Companion:

Package:

Current Referral: CPN

Introducer(s):

<u>Sort by</u> <u>Date</u>		Status Text
3/9/2012	S	Received.
3/9/2012	S	Referred to CPN.
3/19/2012	S	The committee(s) on CPN has scheduled a public hearing on 04-03-12 9:30AM in conference room 229.



NEIL ABERCROMBIE
GOVERNOR

BRIAN SCHATZ
LT. GOVERNOR

STATE OF HAWAII
OFFICE OF THE DIRECTOR
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
335 MERCHANT STREET, ROOM 310
P.O. Box 541
HONOLULU, HAWAII 96809
Phone Number: 586-2850
Fax Number: 586-2856
www.hawaii.gov/dcca

KEALI'I S. LOPEZ
DIRECTOR

TO THE SENATE COMMITTEE ON
COMMERCE AND CONSUMER PROTECTION

TWENTY-SIXTH LEGISLATURE
REGULAR SESSION OF 2012

Tuesday, April 3, 2012
9:30 a.m.

**TESTIMONY ON GOVERNOR'S MESSAGE NO. 769
GREGG TAKETA**

WRITTEN ONLY

TO THE HONORABLE ROSALYN H. BAKER, CHAIR,
AND MEMBERS OF THE COMMITTEE:

My name is Keali'i S. Lopez, and I am the Director of Commerce and Consumer Affairs ("DCCA" or the "Department"). The Department appreciates the opportunity to provide testimony in support of Governor's Message No. 769 regarding the appointment of Gregg Taketa to the Board of Public Accountancy ("Board") as a Certified Public Accountant member. The Department respectfully requests the Committee to recommend that the Senate advise and consent this appointment to the Board.

Mr. Taketa is a Certified Public Accountant, and is a founding member of Taketa, Iwata, Hara & Associates, LLC. In that capacity, Mr. Taketa has supervised and has performed audit engagements and has prepared corporate and individual tax returns. Mr. Taketa has been a Certified Public Accountant since 1977 and is active in a number of professional organizations, including the American Institute of Certified Public Accountants, the Hawaii Society of Certified Public Accountants, and the Hawaii Association of Public Accountants.

Mr. Taketa also has a strong history of community service, including his service as a member of the UH Hilo College of Business and Economics Business Leaders Advisory Board, Hawaii Tax Review Commission, Hawaii Island Chamber of Commerce, and Hui Ka'ua.

Mr. Taketa has attended numerous meetings of the Board of Accountancy as a representative of the Hawaii Association of Public Accountants, and looks forward to bringing Big Island representation to the Board. Mr. Taketa has been apprised of the Board of Accountancy meeting schedule and has indicated that this schedule will not pose a problem for him.

In light of his background, I am confident that if given the opportunity, Mr. Taketa will prove to be an asset to the State and to this Board. I respectfully request the Committee recommend that the Senate advise and consent to this appointment.

Thank you for this opportunity to testify.



HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS

Organized August 7, 1943
P.O. BOX 61043
HONOLULU, HAWAII 96839



Before the Committee on Commerce and Consumer Protection

Tuesday, April 3, 2012 at 9:30 a.m.

Conference Room 229

Re: Support for GM769

Relating to the Nomination of Gregg Taketa, CPA,
to the Board of Public Accountancy

Chair Baker, Vice Chair Taniguchi, and committee members:

I am a certified public accountant (CPA) and State President of the Hawaii Association of Public Accountants (HAPA). HAPA represents local public accounting practitioners throughout the State of Hawaii.

HAPA enthusiastically supports GM769 and the nomination of Mr. Gregg Taketa, CPA, to the Board of Public Accountancy. From his years as a partner in one of the largest neighbor island CPA firms, his service as past president of HAPA, and his term as a commissioner on the State of Hawaii Tax Review Commission, Mr. Taketa has the knowledge and experience to understand and address the breadth of issues facing the Board of Public Accountancy today.

Attestation services, such as audits of financial statements, are a core public accounting function provided to the public, and Mr. Taketa will bring his expertise in this field to the Board of Public Accountancy. Currently, the Board of Public Accountancy is over represented by members specializing in tax and consulting services. In addition, Mr. Taketa also understands the consumer protection issues and the many challenges facing public accounting practitioners in Hawaii. As a long-term resident of the Big Island, he will also bring the neighbor island perspective to the Board.

HAPA urges the approval of GM769 and the nomination of Mr. Taketa. Thank you for this opportunity to testify.

Respectfully submitted,

A handwritten signature in cursive script, reading "John W. Roberts".

John W. Roberts, M.B.A., CPA
HAPA State President

Date: March 20, 2012

To: The Honorable Shan Tsutsui, President and Members of the Senate
Twenty-Sixth State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

Re: Appointment of Mr. Gregg Taketa to the State Board of Public Accountancy.

Dear President Tsutsui and Members of the Senate,

I am writing in support of Mr. Gregg Taketa's nomination to the State Board of Public Accountancy. I have known Mr. Taketa for about five years. Most of my interaction with Mr. Taketa has involved the sponsoring of interns from the University of Hawaii at Hilo College of Business and Economics (UHH CoBE) at his firm, Taketa, Iwata, Hara and Associates, LLC (TIH&A LLC).

As the CoBE internship coordinator and Chair of the Business department, I have worked with Mr. Taketa in the supervising, mentoring, and evaluating of about a dozen interns over the years. I have found Mr. Taketa to be extremely knowledgeable, supportive, community-minded, and humble. He welcomes the responsibility of training new interns in a highly technical job every semester and they invariably report a high level of satisfaction with the lessons learned in the field of accounting. One of the most common comments from the interns concerns their perceptions of culture at TIH&A LLC, which they typically describe as highly professional, while also being very supportive, to the point of feeling like a "family".

As a professor in Business, and as a past business manager/owner, I know all too well how difficult it is to create a positive culture and work environment in a business. I think it is to Mr. Taketa's credit (along with his partners) that they have been able to establish such a profound and meaningful culture at his firm. I believe the result is in no small part due to the values and ethics Mr. Taketa exhibits personally and professionally.

The first time I walked into the TIH&A LLC offices I was struck by a plaque proclaiming the firm's values. I think the values speak convincingly of what brings Mr. Taketa to the field of accounting, his customers and to the community. The plaque says that TIH&A LLC holds the following values:

"Treating others as we would like to be treated.

Striving for personal and professional growth over the status quo.

Taking responsibility and accountability for our actions.

Acting with integrity in all we do.

Having mutual trust in all relationships."

I can say that Mr. Taketa has embodied and exhibited these values in everything he has done throughout my relationship with him. Whether it is mentoring a student, discussing business policy or practice, or describing complicated accounting principles, Mr. Taketa has always displayed thoughtfulness, professionalism, integrity and compassion.

Mr. Taketa is also a member of the UH Hilo College of Business and Economics Advisory Board. As a board member, Mr. Taketa has participated in and contributed toward strategic planning, among other helpful activities. At a recent strategic planning retreat for example, Mr. Taketa proffered several important ideas for directions CoBE ought to take. Those ideas he contributed have become part of our current implementation for the UH Hilo strategic plan.

In closing, I believe Mr. Gregg Taketa is a highly qualified professional who works with the utmost integrity. His work with UHH CoBE is concrete evidence of his compassion and community-mindedness. I think these are all qualities required of leaders in our state in general and for members of the Hawaii State Board of Public Accountancy in particular. Mr. Gregg Taketa is highly deserving of your consideration for appointment in that capacity.

Sincerely,

Kelly Burke, Ph.D.

Chair, Business Department
Professor of Information Systems
College of Business and Economics
University of Hawai'i at Hilo
200 W. Kawili St.
Hilo, HI 96720
kellyb@hawaii.edu
808-974-7554
<http://www.uhh.hawaii.edu/~kburke>

Niwao & Roberts, CPAs, a Professional Corporation
2145 Wells Street, Suite 402
Wailuku, Hawaii 96793
(808) 242-4600

Before the Senate Committee on Commerce and Consumer Protection

Tuesday, April 3, 2012 at 9:30 a.m.

Conference Room 229

Re: Support for GM 769

Chair Rosalyn H. Baker, Vice Chair Brian T. Taniguchi, and Committee Members:

I am a licensed CPA and attorney in the State of Hawaii, with over 33 years of public accounting experience. I am president of Niwao & Roberts, CPAs, a P.C., a CPA firm on Maui. I am also a state director of the Hawaii Association of Public Accountants (HAPA).

Our firm strongly supports the nomination of Gregg Taketa to the State Board of Public Accountancy. I have personally known Gregg Taketa for a number of years as he has served on the board of directors of HAPA and as past state president of HAPA. Mr. Taketa is a partner of Taketa, Iwata, Hara & Associates, LLC, a local CPA firm located in Hilo, Hawaii. Mr. Taketa has been the audit partner for his firm, and is familiar with both attest and tax work. His breadth of knowledge and experience, his analytical ability, and his common sense and wisdom will serve to enhance the current Board of Public Accountancy.

Mr. Taketa has been interested and involved in CPA matters for a number of years. He has attended Board of Public Accountancy meetings and has kept up with the issues facing the CPA profession. Most recently, he also served on the Hawaii Tax Review Commission.

Our firm strongly urges you to support the nomination of Gregg Taketa to the State Board of Public Accountancy. Thank you for this opportunity to testify.

Respectfully submitted,

Marilyn M. Niwao

Marilyn M. Niwao, J.D., CPA
President, Niwao & Roberts, CPAs, a Professional Corporation

March 21, 2012

To: The Committee on Commerce and Consumer Protection

From: Harry W. Hennessey, Jr. PhD SPHR

Chair Baker, Vice Chair Taniguchi and committee members:

This testimony is submitted in support of the appointment of Mr. Gregg Taketa, CPA, to the Hawaii Board of Public Accountancy. I am submitting this testimony as a private citizen, although I have come to know Mr. Taketa through my work as Interim Dean of the College of Business and Economics at the University of Hawaii at Hilo. I do not represent the University in this matter.

Mr. Taketa serves as an active and contributing member of the College's Business Advisory Board. His firm has hosted at least one intern in accounting from our accounting program every semester for the last several years. Several of these students now work for his firm. He is a regular attendee at Advisory Board meetings and College functions, and has been very active in presenting information about careers in Accountancy to our students at Career days and other events of that type. He is an active participant in the College's strategic planning efforts, and has made significant contributions in that area. He gives generously of his time and energy to help Hawaii's future accountants develop their professional knowledge, ethical standards, and commitment to the profession. The College of Business and Economics has benefited greatly through his association with us, in my view. Mr. Taketa was a student at UH Hilo in the 1970's, and was named as a distinguished alumnus of UH Hilo in 2011.

From reviewing his resume and from personal discussions with him, I know that Mr. Taketa is a member of many of the major national and local professional associations in the accounting profession, and that he has been very active at the local and State level with the Hawaii Association of Public Accountants (HAPA). He served as the State President of this organization from 2006 to 2009.

From my own observation, Mr. Taketa demonstrates a quiet but forceful leadership style that inspires confidence in the people he works with. His experience in leading voluntary organizations has no doubt helped him to develop this style, which he uses to good effect in meetings and discussions. He knows how to work as a member of a team without compromising his standards. His long experience and training in accountancy certainly qualifies him for this role, but his effectiveness as a leader is what distinguishes him and makes him an ideal choice for this post. He has my strongest support.

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229
Testifier position: Support
Testifier will be present: No
Submitted by: Walter T.Y. Lau
Organization: HAPA
E-mail: wtylau@aol.com
Submitted on: 3/26/2012

Comments:

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229
Testifier position: Support
Testifier will be present: No
Submitted by: Joel C. Peralto
Organization: Peralto & Co., CPAs, Inc.
E-mail: peralto@hawaii.edu
Submitted on: 3/26/2012

Comments:

Aloha kakou,

As a past member of the Hawaii Board of Public Accountancy, a practicing accountant in Hawaii for the past 39 years, a CPA for 26 years and a professor of accounting at Hawaii Community College on the Big Island for 26 years, I wholeheartedly support the nomination of Gregg Taketa, CPA, to the Hawaii Board of Public Accountancy. Gregg brings many years of professional experience, unquestioned personal honesty and integrity and an objectivity second to none in the profession to the table.

Mahalo nui for your serious consideration of this outstanding individual's nomination to the Hawaii Board of Public Accountancy.

Malama pono,

Joel C. Peralto, CPA, CMA

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229

Testifier position: Support

Testifier will be present: No

Submitted by: Ellen Thayer, CPA

Organization: Individual

E-mail: etcpa@hawaiiantel.net

Submitted on: 3/27/2012

Comments:

I am in support of GM769, fulfilling a need to have local practitioner representation.

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229

Testifier position: Support

Testifier will be present: No

Submitted by: Page R. Dwight

Organization: Individual

E-mail: dwrightc001@hawaii.rr.com

Submitted on: 3/26/2012

Comments:

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229
Testifier position: Support
Testifier will be present: No
Submitted by: Brian Iwata
Organization: Individual
E-mail: brian@tihcpa.com
Submitted on: 4/2/2012

Comments:
Brian M. Iwata, CPA
101 Aupuni St., #139
Hilo, HI 96720

April 2, 2012

The Honorable Senator Rosalyn H. Baker, Chair The Honorable Senator Brian T. Taniguchi, Vice Chair Committee on Commerce and Consumer Protection Hawaii State Capitol
415 South Beretania Street
Honolulu, HI 96813

Re: GM 769
Relating to Nominee Gregg Taketa

Chair Senator Baker and Vice-chair Senator Taniguchi and committee members:

I support Gregg Taketa for consideration as a board member to the State Board of Public Accountancy.

I have worked with Gregg for over 25 years and have found to be Gregg to be fair, honest and intelligent. Gregg understands the issues of the profession and will be an effective member of the Board during his term as well as be an excellent representative from the Big Island.

Respectfully submitted,

Brian M. Iwata, CPA

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229
Testifier position: Support
Testifier will be present: No
Submitted by: Alan Kobayashi
Organization: Individual
E-mail: alan@kdlcpa.com
Submitted on: 3/19/2012

Comments:

I believe Gregg Taketa would be an invaluable person to have as a member of the State Board. Gregg has been active in HAPA and other accounting organizations and is familiar with the issues and problems facing the profession. I hope that he is appointed for the upcoming slate of members.. His input will be invaluable.

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229

Testifier position: Support

Testifier will be present: No

Submitted by: Janet Hara

Organization: Individual

E-mail: janet@tihcpa.com

Submitted on: 3/26/2012

Comments:

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229

Testifier position: Support

Testifier will be present: No

Submitted by: Robert H. Fukuhara Jr.

Organization: Individual

E-mail: bob@ffcocpa.com

Submitted on: 3/26/2012

Comments:

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229

Testifier position: Support

Testifier will be present: No

Submitted by: Grant Togashi

Organization: Individual

E-mail: gst.keaaau@hawaiiantel.net

Submitted on: 3/26/2012

Comments:

Gregg is one of the most knowledgeable persons I know on the subject of accounting. Few are as eminently qualified as he. I believe he would be a valuable addition to the Board of Accountancy.

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229

Testifier position: Support

Testifier will be present: No

Submitted by: NATHAN COLGROVE

Organization: Individual

E-mail: nathan@tihcpa.com

Submitted on: 3/26/2012

Comments:

Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229

Testifier position: Support

Testifier will be present: No

Submitted by: Leslie S Kaya, CPA

Organization: Individual

E-mail: lskayacpa@yahoo.com

Submitted on: 3/26/2012

Comments:

Greg Taketa would be a terrific addition to the Board of Accountancy. He brings his years of experience as a CPA as well as his sense of responsibility.

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Testimony for CPN 4/3/2012 9:30:00 AM GM769

Conference room: 229
Testifier position: Support
Testifier will be present: No
Submitted by: Alex Smith
Organization: Individual
E-mail: ajsmith@aloha.net
Submitted on: 3/25/2012

Comments:

Before the Senate Committee on Commerce and Consumer Protection
Tuesday, April 3, 2012 at 9:30 a.m.
Conference Room 229
State Capitol

Re: GM 769

Submitting for consideration and confirmation to the Board of Public Accountancy,
Gubernatorial Nominee, Gregg M. Taketa for a term to expire 6-30-2016

Chair Baker, Vice Chair Taniguchi and committee members:

I respectfully ask that you confirm my nomination to the Board of Public Accountancy. I am a partner in the CPA firm of Taketa, Iwata, Hara & Associates, LLC in Hilo. I am also the past state president of the Hawaii Association of Public Accountants and a member of the Hawaii Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

I have had the privilege of practicing public accounting since 1977, starting with the international CPA firm of Peat, Marwick, Mitchell & Co., now known as KPMG. In 1983, I helped establish Taketa, Iwata, Hara & Associates to provide audit, accounting and tax services to businesses, non-profit organizations and individuals.

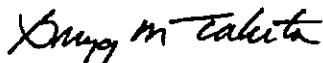
During my thirty plus years of serving clients in public accounting, I learned that our profession must balance the fine line between serving our clients and protecting the public. This understanding of both perspectives will help me in seeking fairness, simplicity and transparency in administering our laws and rules that govern the practice of public accounting in Hawaii.

In my capacity as an officer of the Hawaii Association of Public Accountants, I've spent many hours attending Board of Public Accountancy meetings and hearings at the State Capitol as an advocate for our members and I'm aware of the current issues that the Board is facing. I believe that my testimony has consistently been in support of fairness in administering the laws and rules affecting public accountancy and for the protection of Hawaii's consumers.

I am eager to serve on the Board of Public Accountancy. I believe that my experience in public accounting will enable me to contribute to the Board's mission of regulating Hawaii's accounting professionals for the protection of the public.

Thank you for this opportunity to testify.

Respectfully submitted,



Gregg M. Taketa, CPA