

## **State Board of Public Accountancy**

Effective Date: 7/1/2013

Expiration Date: 6/30/2017

Representing: CPA/O'ahu

Department: DCCA

Term Limit: N/A

### **Williams, Carleton**

2226-A Cooper Road

Honolulu, HI 96822

Day Phone: (808) 286-3961

Mobile Phone: (808) 286-3961

Email: [cwilliams@cwassociatescpas.com](mailto:cwilliams@cwassociatescpas.com)



NEIL ABERCROMBIE  
GOVERNOR

SHAN S. TSUTSUI  
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](http://www.hawaii.gov/dcca)

KEALI S. LOPEZ  
DIRECTOR

JO ANN M. UCHIDA TAKEUCHI  
DEPUTY DIRECTOR

TO THE SENATE COMMITTEE ON  
COMMERCE AND CONSUMER PROTECTION

TWENTY-SEVENTH LEGISLATURE  
Regular Session of 2013

Wednesday, April 10, 2013  
9:30 a.m.

WRITTEN TESTIMONY

**TESTIMONY ON GOVERNOR'S MESSAGE NO. 780.**

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

My name is Keali'i S. Lopez, the Director of the Department of Commerce and Consumer Affairs ("Department"). The Department thanks you for the opportunity to testify on Governor's Message No. 780, regarding the appointment of Carleton Williams, to the Board of Public Accountancy ("Board"). The Department supports the confirmation of Mr. Williams' appointment to the Board.

Mr. Williams is being nominated to the Board as a licensee member. He has been licensed as an accountant in Hawaii since 1977, and his license is current, active, and in good standing.

Mr. Williams has a long history in the profession. He has looked forward to this day with anticipation to serve the people of this state and the professionals in the accountancy industry.

Mr. Williams been involved in helping to write legislation that is before the Board including the peer review process. He looks forward to helping to usher that to its final stages as a member of the Board.

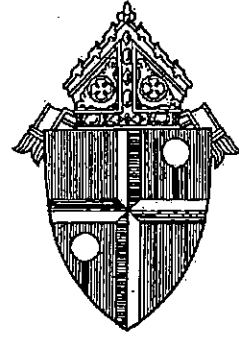
Mr. Williams has shown his dedication to the public in his commitment to a number of community groups including active membership in boards and as past presidents of the Easter Seals Hawaii, Hawaii Society of Certified Public Accountants and the Rotary Club of West Honolulu.

We believe that the nominee's experience in the accountancy industry as an accountant, business owner and his experience in helping the Board make him a prime candidate for this position.

The Department supports the confirmation of Carleton Williams to the Board of Accountancy, and thanks you for the opportunity to provide testimony.

ROMAN CATHOLIC CHURCH IN THE STATE OF HAWAII

1184 Bishop Street, Honolulu, Hawaii 96813-2858  
(808) 585-3300 · Fax (808) 521-8428



April 8, 2013

Senator Roz Baker, Chair  
Senator Brickwood Galuteria, Vice Chair  
Commerce, Consumer Protection, and Housing Committee  
Hawaii State Capitol, Conference Room 229  
415 South Beretania Street  
Honolulu, Hawaii 96813

***IN SUPPORT OF CARLETON L. WILLIAMS  
CANDIDATE FOR THE BOARD OF PUBLIC ACCOUNTANCY***

This letter is in support of your approval of Carleton L. Williams as a member of the State of Hawaii, Board of Public Accountancy. I have known Carl Williams for over four years in my capacity as the Diocesan Finance Officer for the Roman Catholic Church in the State of Hawaii. During the time I have known Carl, I have come to appreciate his honesty and integrity. Carl practices his profession ethically and with the highest degree of professionalism.

I believe Carl excels in the qualities needed for this very important position – he is a proven leader, a consummate professional of the highest moral character, and has extensive experience in the regulatory matters that impact our profession. Carl will bring a fresh perspective to the Board.

Therefore, I humbly request that the Senate approve the nomination of Carleton L. Williams, candidate for the State of Hawaii, Board of Public Accountancy.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lisa Sakamoto', written in a cursive style.

Lisa Sakamoto  
Diocesan Finance Officer



**AMERICAN**  
Savings Bank

April 8, 2013

Senator Rosalyn H. Baker, Chair  
Senator Brickwood Galuteria, Vice Chair  
Senate Committee on Commerce and Consumer Protection  
Hawaii State Capitol, Conference Room 229

RE: Senate Committee on  
Commerce and Consumer Protection  
GM 780  
In Support of the Confirmation of Carleton Williams

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

It comes with great pleasure to recommend and support Carleton Williams for the nomination to the State Board of Public Accountancy. I have known Carleton Williams for approximately 25 years as a commercial lender that receives CPA prepared financial statements from customers. His CPA firm also prepares financial statements for nonprofit entities that I am involved with as a member of the Board of Directors.

Carleton Williams will be an excellent member of the State Board of Public Accountancy. He has an impeccable reputation as a business person and community supporter. His thought process is methodical and fair, being a person of high competency and self initiative.

Please do not hesitate to contact me should you have any questions or if I can be of further assistance.

Best regards,

**American Savings Bank**

Gabriel Lee  
Executive Vice President

GABRIEL LEE  
EXECUTIVE  
VICE PRESIDENT,  
COMMERCIAL MARKETS

AMERICAN SAVINGS  
BANK TOWER  
1001 BISHOP STREET,  
25<sup>TH</sup> FLOOR  
P.O. BOX 2300  
HONOLULU, HAWAII  
96804-2300

(808) 539-7896  
glee@asbhawaii.com



**HSCPA**

Hawaii Society of  
Certified Public Accountants

Testimony Before the Senate Committee on  
Commerce and Consumer Protection

**GM 780**

**In Support of the Confirmation of Carleton L. Williams, CPA  
State Board of Public Accountancy**

Wednesday, April 10, 2013 at 9:30 a.m.  
State Capitol, Conference Room 229

900 Fort Street

Suite 850

P.O. Box 1754

Honolulu, Hawaii 96806

Tel: (808) 537-9375

Fax: (808) 537-3520

E-mail: [info@hscpa.org](mailto:info@hscpa.org)

Website: [www.hscpa.org](http://www.hscpa.org)

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

My name is Craig Watanabe, President of the Hawaii Society of Certified Public Accountants (HSCPA). I am testifying on behalf of the HSCPA Board of Directors in support of the confirmation of Carleton L. Williams to the Board of Public Accountancy.

Mr. Williams has over 30 years of experience in public accounting and advocates issues affecting the profession while focusing on protecting the interest of the public. His proven leadership and professional experience make him qualified to serve the interests of the public and the accounting profession. As a member of the Board of Public Accountancy, he will provide the same leadership and dedication to helping the Board to assume its role as the regulator of Certified Public Accountants in Hawaii.

Mr. Williams is a member in good standing with the Hawaii Society of Certified Public Accountants (HSCPA) and the American Institute of Certified Public Accountants (AICPA). He has held numerous leadership positions in the HSCPA including President in 2006-2007 and also served (two terms) as a member of the governing Council of the American Institute of CPAs.

The HSCPA is the one and only organization in Hawaii comprised entirely of CPAs and CPA candidates. It is our mission to promote high professional standards with the responsibility of preserving a legacy of honor and integrity for future generations of CPAs.

Over the past several years, the Board has been faced with challenges to the current regulations of accountancy. It is the responsibility of the Board to promote high professional standards and to protect the interest of the public. I believe that Mr. Williams will continue to uphold the highest ethical standards while putting the public interest and the CPA profession's responsibilities first.

For these reasons, I urge you to confirm Mr. Williams' appointment to the Board of Public Accountancy. Thank you for the opportunity to testify.

Respectfully submitted,

Craig M. Watanabe  
President

April 5, 2013

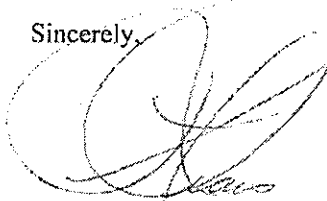
Senator Roz Baker, Chair  
Senator Brickwood Galuteria, Vice Chair  
Commerce, Consumer Protection, and Housing Committee  
Hawaii State Capitol, Conference Room 229  
415 South Beretania Street  
Honolulu, Hawaii 96813

***IN SUPPORT OF CARLETON L. WILLIAMS  
CANDIDATE FOR THE BOARD OF PUBLIC ACCOUNTANCY***

My name is Dick Sears, Chairman of the Board of Directors of Easter Seals Hawaii. Carleton L. Williams was a member of our governing body for most of the past 30 years, serving in many officer and Board positions, including four terms in my current position as the Chairman of the Board of Directors. He skillfully guided us through the best of times and through our toughest challenges. Speaking for the Board of Directors and Staff at Easter Seals Hawaii, I want convey how grateful we are for his service to Easter Seals Hawaii and the children and adults we serve in Honolulu, Hilo, Kahului, and Lihue.

The Senate would do well to approve the nomination Carleton L. Williams to the State of Hawaii, Board of Public Accountancy.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dick Sears', written over a circular scribble.

Richard F. Sears, Chairman  
Easter Seals Hawaii  
808-772-2895

# Deloitte

Paul H. Higo  
Managing Partner  
Deloitte & Touche LLP  
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April 8, 2013

Testimony Before the Senate Committee on  
Commerce and Consumer Protection

In Support of the Confirmation of Carleton L. Williams, CPA  
State Board of Public Accountancy

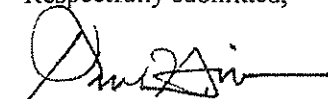
Attention: Chair Baker, Vice-Chair Galuteria, and Members of the Committee:

My name is Paul Higo, Managing Partner of Deloitte & Touche LLP, one of the largest National CPA firms in the State of Hawaii. I am testifying in support of the confirmation of Carleton L. Williams to the State Board of Public Accountancy.

I have known Mr. Williams for about 30 years since starting at Deloitte, and believe he has all the qualities necessary to be a highly effective member of the State Board of Public Accountancy. Mr. Williams has over 30 years of public accounting experience and has been an advocate of issues affecting the profession while focusing on protecting the interest of the public. During his 11 years at Deloitte & Touche LLP, he demonstrated the qualities of leadership and professionalism that qualify him to serve the interests of the public and the accounting profession as a member of the Board of Public Accountancy. His passion for our profession and the people we serve will be a valuable asset for the Board.

I strongly support Mr. Williams' appointment to the Board of Public Accountancy, and thank you for the opportunity to testify.

Respectfully submitted,

  
Paul H. Higo



# LJ BREY, INC.

PERSONAL FINANCIAL ADVISER

321 HALAKI STREET  
HONOLULU, HAWAII 96821  
TELEPHONE (808) 526-2644

[ljbrey@ljbreyinc.com](http://ljbrey@ljbreyinc.com)  
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April 6, 2013

Senator Roz Baker, Chair  
Senator Brickwood Galuteria, Vice Chair  
Commerce, Consumer Protection, and Housing Committee  
Hawaii State Capitol, Conference Room 229  
415 South Beretania Street  
Honolulu, Hawaii 96813

***IN SUPPORT OF CARLETON L. WILLIAMS  
CANDIDATE FOR THE BOARD OF PUBLIC ACCOUNTANCY***

My name is Lesley Brey. I grew up in Honolulu and am the founder and owner of L.J. Brey, Inc., a fee-only financial planning firm here in Honolulu. I am also the current President of The Pacific Club, founded in 1851 and the oldest club of its kind west of the Mississippi.

I met Carleton L. Williams when I began to get involved in Club governance over ten years ago. Carleton sets the standard for ethics, well-reasoned counsel and advocating for the good of all. His service culminated in his election by our membership as The Pacific Club's President for 2010.

Carleton is a certified public accountant who is highly-regarded by the past and present officers and governors of The Pacific Club. Carl is always willing to provide counsel and leadership either from his professional accounting expertise or as an accomplished business and volunteer leader. He is a dedicated guardian of the public interest and the CPA profession.

Carleton L. Williams is an excellent candidate and we would all be well served to bring him to public service. I humbly recommend Senate approval of the nomination of Carleton L. Williams to the State of Hawaii, Board of Public Accountancy.

Sincerely,



Lesley Brey, President  
The Pacific Club



*William L. Wong CPA  
& Associates, Inc.*  
CERTIFIED PUBLIC ACCOUNTANTS

William L. Wong, CPA, PFS  
Lauren M. Smith, CPA, PFS  
Nona L. Nishina, CPA  
Hye C. Harper, CPA  
Iris A. Wong, MBA

75-5591 Palani Road, Suite 3008  
Kailua-Kona, Hawaii 96740-3633  
Telephone: (808) 329-0911  
Fax: (808) 329-0913  
Email: [cpa@wllwong.com](mailto:cpa@wllwong.com)  
Website: [williamwongcpa.com](http://williamwongcpa.com)

April 6, 2013

Senator Roz Baker, Chair  
Senator Brickwood Galutcria, Vice Chair  
Commerce, Consumer Protection, and Housing Committee  
Hawaii State Capitol, Conference Room 229  
415 South Beretania Street  
Honolulu, Hawaii 96813

***IN SUPPORT OF CARLETON WILLIAMS  
CANDIDATE FOR THE BOARD OF PUBLIC ACCOUNTANCY***

Our profession is undergoing critical changes globally, nationally and statewide and we very much need a highly regarded leader in Carleton Williams CPA to serve on the State Board of Public Accountancy. I have known Carleton for many years and I am very familiar with his impeccable reputation, integrity and the highest quality professional work that he does for his firm. He works tirelessly in leading the CPAs in Hawaii and has represented our profession very well nationally.

Governor Abercrombie has made an excellent choice in selecting Carleton to serve on the Board. I unequivocally recommend and support his nomination and approval to the Board.

Sincerely,

William L. Wong CPA, PFS  
Certified Public Accountant  
Personal Financial Specialist

To ensure compliance with the requirements imposed by IRS Circular 230 (31 C.F.R part 10), you are hereby advised that any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any tax-related matter(s) addressed herein.



Personal Financial Specialist

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



America Counts on CPAs

*Certified Public Accountants*  
DYNASTY COURT BUILDING  
4473 PAHEE STREET, SUITE P  
LIHUE, HAWAII 96766  
808-246-9422 FAX: 808-246-9522  
steve@obergfree.com  
gale@obergfree.com

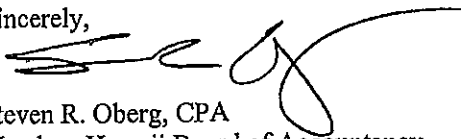
April 6, 2013

Senator Roz Baker, Chair  
Commerce, Consumer Protection, and Housing Committee  
Hawaii State Capitol, Room 229  
415 South Beretania Street  
Honolulu, Hawaii 96813

***IN SUPPORT OF CARLETON L. WILLIAMS, CPA  
CONFIRMATION FOR THE BOARD OF PUBLIC ACCOUNTANCY***

This letter is in support of the confirmation of Carlton L. Williams, CPA, for the State of Hawaii, Board of Public Accountancy. I have known Carl and his firm for a number of years, having worked with him and his company while serving clients on the Island of Kauai. Carl and his firm are recognized by business owners and others as leaders in our profession, both on Oahu and elsewhere our state. He will be a diligent Board member who will take on the task of representing the public interest. His experience as a board member of Hawaii Society of CPAs, active with the American Institute of CPAs, and frequent attendance at Hawaii Board of Accountancy meetings, will provide qualified and beneficial leadership to the Hawaii Board of Accountancy.

Sincerely,



Steven R. Oberg, CPA  
Member, Hawaii Board of Accountancy

**LAURA WILEY**  
**Certified Public Accountant**  
**P.O. Box 1202**  
**Lihue, HI 96766**  
**(808)639-2137**  
**laurawiley@yahoo.com**

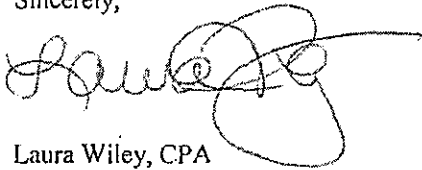
April 7, 2013

Senator Roz Baker, Chair  
Commerce, Consumer Protection, and Housing Committee  
Hawaii State Capitol, Room 229  
415 South Beretania Street  
Honolulu, Hawaii 96813

***IN SUPPORT OF CARLETON L. WILLIAMS, CPA  
CONFIRMATION FOR THE BOARD OF PUBLIC ACCOUNTANCY***

This letter is in support of the confirmation of Carleton L. Williams, CPA, for the State of Hawaii, Board of Public Accountancy. I have known Carl, his family, and his firm for a number of years. I have enjoyed working with Carl while serving clients on the Island of Kauai. Carl is an impeccable leader in our profession. He will be a diligent Board member who will take on the task of representing many perspectives.

Sincerely,

A handwritten signature in black ink, appearing to read 'Laura Wiley', with a large, stylized flourish extending from the end of the signature.

Laura Wiley, CPA

Written Testimony before the Senate Committee on  
Commerce and Consumer Protection

GM 780

In Support of the Confirmation of Mr. Carleton L. Williams, CPA  
State Board of Public Accountancy

Wednesday, April 10, 2013 at 9:30 a.m.  
State Capitol, Conference Room 229

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

My name is Clifford Alakai and I am writing you today in support of the confirmation of Carleton L. Williams to the Board of Public Accountancy.

I am employed as the Administrator for the Maui Medical Group. Prior to joining Maui Medical Group, I was a practicing CPA in Hawaii; my license is currently inactive.

I have known Carleton for the past several years as his CPA firm provides us with outstanding accounting and tax services. Carleton is a "long time" CPA that is very knowledgeable about the accounting professional. I believe Carleton will do his best to represent CPAs throughout the Islands.

For these reasons, I urge you to confirm Mr. Carlton Williams' appointment to the Board of Public Accountancy. Thank you for the opportunity to testify.

Respectfully submitted,

Testimony Before the Senate Committee on  
Commerce and Consumer Protection

GM 780

In Support of the Confirmation of Carleton L. Williams, CPA  
State Board of Public Accountancy

Wednesday, April 10, 2013 at 9:30 a.m.  
State Capitol, Conference Room 229

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

My name is Rodney M. Harano, a licensed and practicing CPA in a local CPA firm. I am testifying in support of the confirmation of Carleton L. Williams to the Board of Public Accountancy (Board).

I have known Carleton L. Williams (Carl) professionally for nearly thirty years. Carl's extensive background in the accounting profession makes him an ideal candidate for the Board.

Carl has been an active player at the state and national accounting levels. In Hawaii, he served on several committees of the Hawaii Society of CPAs (HSCPA). In addition, he was HSCPA President from 2006 to 2007. At the national level, Carl was a member of the Governing Council of the American Institute of CPAs (AICPA) from 2010 to 2012.

It is because of his deep involvement with the HSCPA and AICPA that makes Carl a valuable asset to the accounting profession and to the Board. He possesses a keen understanding of the most current local and national issues affecting CPAs and the accounting profession, and will bring this wealth of knowledge with him to the position should he be appointed to the Board. Furthermore, because of this knowledge, I believe he will do what is right for the public interest, and the accounting practitioners and profession.

Carleton L. Williams is an excellent candidate who possesses all the skills, traits and knowledge necessary to be a contributing Board member. I humbly request that the Senate approve his appointment to the State of Hawaii, Board of Public Accountancy. Thank you for the opportunity to testify.

Respectfully submitted,



Testimony before the Senate Committee on  
Commerce and Consumer Protection

GM 780

In Support of the Confirmation of Carleton L. Williams, CPA  
State Board of Public Accountancy

Wednesday, April 10, 2013 at 9:30 a.m.  
State Capitol, Conference Room 229

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

I support the appointment of Carleton L. Williams, CPA to the Hawaii State Board of Public Accountancy.

I have known Mr. Williams professionally and personally for approximate 30 years.

The Board of Public Accountancy is charged with protecting the public interest and to oversee the practice of public accountancy from the educational preparation, examination, and experience for licensing to the professional conduct of licensees in the state.

Mr. Williams is a person who embodies integrity, fairness, competency, inclusiveness, and pono. He demonstrates again and again that "doing the right thing" is the way to interact with clients, the public, and other members of the profession.

I ask that you confirm the appointment of Carleton L. Williams, CPA, to the Hawaii State Board of Public Accountancy.

Sincerely,

Warren Wee, Ph.D, CPA

**GM780**

Submitted on: 4/5/2013

Testimony for CPN on Apr 10, 2013 09:30AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Donny Shimamoto, CPA	Individual	Support	No

Comments: I am writing to support Carl's nomination to the Board of Accountancy. Carl has been very active on the state and national level in supporting and developing the CPA profession. He bring a wealth of experience as both a local practitioner and firm owner, and national perspectives from his involvement with the AICPA. I highly support Carl's nomination for this position.





**CW Associates**  
*A Hawaii Certified Public Accounting Corporation*

April 4, 2013

Senator Roz Baker, Chair  
Commerce, Consumer Protection, and Housing Committee  
Hawaii State Capitol, Room 230  
415 South Beretania Street  
Honolulu, Hawaii 96813

***GOVERNOR'S MESSAGE 780 – CARLETON L. WILLIAMS, CPA  
CONFIRMATION FOR THE BOARD OF PUBLIC ACCOUNTANCY  
RESPONSE TO REQUEST FOR INFORMATION***

I am humbled and honored on being nominated by Governor Neil Abercrombie to the Board of Public Accountancy, Governors Message 780. The following is my response to the request for information to be submitted to your office.

**(1) Why do you wish to be a member of the Board of Public Accountancy?**

I have been a dedicated community volunteer during my 35 year career as a certified public accountant in Honolulu and Hilo since graduating from the University of Hawaii at Manoa in May 1977. I have a strong desire to continue to serve my community and to serve my profession as a member of the Board of Public Accountancy. I believe that my experience serving a State-wide client base as a partner in a small local firm that has grown to become a medium-size local firm over the past 24 years, and with a large international firm for 11 years prior to that, coupled with my involvement with local and national organizations serving CPAs and the community at large, provides me with a unique skillset to meet the challenges confronting CPAs and their role in the community today and into the future.

**(2) How do you perceive the role and responsibilities of a member of the Board of Public Accountancy?**

Simply put, the role and responsibilities of a member of the Board of Public Accountancy are to protect the public interest. The Board accomplishes this by monitoring the licensing, quality, and compliance of CPAs and their firms, and by taking decisive action as needed.

Topa Financial Center  
700 Bishop Street, Suite 1040  
Honolulu, Hawaii 96813  
Telephone (808) 531-1040  
Facsimile (808) 531-1041  
[www.cwassociatescpas.com](http://www.cwassociatescpas.com)

- (3) Given your understanding of the role and responsibilities as a member of the Board, why do you believe that you are qualified for the position? Please include a brief statement of your skills, expertise or knowledge that would aid in your decision-making ability as a member of the Board.

As a certified public accountant who has devoted his career to auditing and financial reporting, and as a volunteer in local and national CPA organizations, I am intimately familiar with the licensing, quality, and compliance standards required of CPAs and their firms to protect the public interest. As an officer and director who was elected by his peers to the chairmanship of several of Hawaii's finest nonprofit organizations, I believe I am an accomplished board member that contributes to an organization. As the managing partner of a small local firm that has grown to become a medium-size local firm, who learned the profession in a large international firm, I have a good knowledge of the challenges facing CPA firms of all sizes. As a CPA who has worked with businesses and CPAs throughout the State during his career, I have a broad knowledge of the unique challenges facing CPAs and their communities throughout the Islands. Decision making has been an everyday occurrence for me throughout most of my career.

- (4) What do you hope to accomplish during your term of service?

During my term of service, I hope to be able to thoughtfully and collaboratively assist in guiding the Board and our profession in meeting the challenges of the present and the future caused my technology and other dramatic cultural shifts.

- (5) Name three qualities that best describe you and how will these qualities benefit the Board?

Passion for the profession, commitment to the community, and dedication to quality and integrity are three qualities that best describe me. I am most hopeful that those qualities and my experience will benefit the Board.

- (6) Name a previous experience you've had that will be beneficial as a Board member?

My experience with peer reviews is one experience that will be beneficial as a Board member. The peer review process helps ensure the quality of attestation services provided by CPAs. I served on a three-person committee with Rodney Harano and Isaac Choy (now Representative Choy) that designed and implemented the peer review process in Hawaii. Subsequently, I served in an oversight capacity and as a peer reviewer of local firms myself. Previous to that, I twice experienced the peer review process as a manager in an international firm. More recently, I worked diligently with all stakeholders on modifying the proposed legislation for peer review that has since been enacted into law. I believe that my peer review experience will be helpful in guiding the Board in its decision making.

- (7) Can you foresee any possible conflicts of interests that could arise during your service on the Board? How would you overcome any possible conflicts of interest?

Several of the younger accounting staff in our firm are actively pursuing licensure as Hawaii CPAs. I would disclose those relationships to the Board and recuse myself from any decision making with regard to those individuals when their applications for licensure come before the Board.

Governor's Message 780 – Carleton L. Williams, CPA  
Confirmation For The Board Of Public Accountancy  
Response To Request For Information

April 4, 2013

I have many fine friends and some family who are certified public accountants. I would disclose those relationships to the Board and recuse myself as appropriate from any decision making that may arise with regard to those individuals.

My recent experience includes serving as the President and a Board Member of the Hawaii Society of Certified Public Accountants, and representing Hawaii on the Governing Council of the American Institute of Certified Public Accountants. At the present time, I am not aware of any matters that would constitute a conflict of interest; however, I would be alert to the possibility of such conflicts in the future and disclose them to the Board if they arise.

Thank you so much for your consideration. I look forward to meeting with you and your Committee.

Sincerely,

A handwritten signature in black ink, appearing to read 'Carleton L. Williams', is written over a large, stylized circular flourish.

Carleton L. Williams, CPA  
Managing Partner