

GM548

Measure Title: Submitting for consideration and confirmation to the State Board of Public Accountancy, Gubernatorial Nominee, JOHN ROBERTS, for a term to expire 06-30-2019.

Report Title: State Board of Public Accountancy

Description:

Companion:

Package:

Current Referral: CPH

Introducer(s):



HOUSE OF REPRESENTATIVES

STATE OF HAWAII
STATE CAPITOL
HONOLULU, HAWAII 96813

Written Testimony of

Representative Isaac W. Choy

SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION, AND HEALTH

Hearing: Tuesday, March 1, 2016

GM 548 - Submitting for Consideration and confirmation to the State Board of Public
Accountancy, gubernatorial nominee, JOHN ROBERTS

Testimony in STRONG SUPPORT of John Roberts

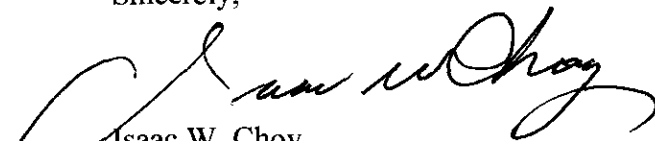
Dear Chair Baker, Vice-Chair Kidani and Members of the Committee:

Mr. Roberts and I have served together on many Boards and Commissions over the past few decades. As a member of the 2007 Tax Review Commission, Mr. Roberts was instrumental in studying the effects of the High Technology Credit on our tax base. As a fellow member of the Hawaii Association of Public Accountants, we have served in every leadership position in our organization.

Mr. Roberts not only has the academic qualification to serve on the Hawaii State Board of Accountancy but has the leadership skills and experience to serve the people of Hawaii.

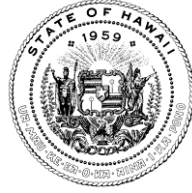
It is my great honor that I lend my whole-hearted support of Mr. John Roberts on his nomination to the Hawaii State Board of Public Accountancy.

Sincerely,



Isaac W. Choy
State Representative, District 23

Manoa | University | Punahou | Moiliili
Hawaii State Capitol
415 S. Beretania Street, Room 404, Honolulu, HI 96813
Phone: (808) 586-8475 | Email: repchoy@capitol.hawaii.gov



DAVID Y. IGE
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
cca.hawaii.gov

CATHERINE P. AWAKUNI COLÓN
DIRECTOR
JO ANN M. UCHIDA TAKEUCHI
DEPUTY DIRECTOR

**PRESENTATION OF THE
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS**

TO THE SENATE COMMITTEE ON
COMMERCE, CONSUMER PROTECTION, AND HEALTH

TWENTY-EIGHTH LEGISLATURE
Regular Session of 2016
Tuesday, March 1, 2016
9:30 a.m.

TESTIMONY ON **GOVERNOR'S MESSAGE NO. 548**, SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO **THE STATE BOARD OF PUBLIC ACCOUNTANCY**, GUBERNATORIAL NOMINEE, **JOHN ROBERTS**, FOR A TERM TO EXPIRE 6-30-2019.

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

My name is Catherine Awakuni Colón, Director of the Department of Commerce and Consumer Affairs ("Department"). The Department appreciates the opportunity to provide testimony in support of Governor's Message No. 548, nominating Mr. John Roberts for membership on the State Board of Public Accountancy ("Board") for a term to expire June 30, 2019.

Mr. Roberts offers a wealth of experience as a certified public accountant for over 23 years and serving on various boards in the community. He is currently a principal and management consultant at Niwao & Roberts, CPAs, a Professional Corporation, on

Maui and is also a Chartered Global Management Accountant and an American Institute of Certified Public Accountants ("AICPA") Peer Reviewer.

The nominee has displayed dedication to the accounting industry serving as president of the Hawaii Association of Public Accountants from 2009 to 2014 and also as state director prior to that. In addition, Mr. Roberts is a former commissioner of the State of Hawaii Tax Review Commission. He actively involves himself in community service groups, currently serving as treasurer for the Rotary Club of Wailuku and in the past as president of the Maui affiliate of the American Heart Association. Mr. Roberts understands the commitment and his responsibility to attend and prepare for the Board's periodic meetings.

Given Mr. Robert's dedication to the industry, as well as his broad range of community service on Maui, the Department believes that he is in a good position to positively contribute to the Board.

Thank you for the opportunity to submit these comments in support of Mr. Robert's nomination to the State Board of Public Accountancy.

From: [Denise Yoshida](#)
To: [baker4 - Haley](#)
Cc: [Peggy Mierzwa](#)
Subject: IN SUPPORT OF GM 548
Date: Wednesday, February 24, 2016 5:00:47 PM

Aloha Senator Baker,

I fully support the appointment of John Roberts to the Board of Accountancy. I met John several years ago while he was the State President of the Hawaii Association of Public Accountants (HAPA). I found him to be very intelligent, well rounded, professional, fair, kind, and compassionate and human being who truly cared about the greater good.

I have worked in public accounting firms, private industry and currently am a Director of the Internal Audit Office at the Department of Education. There are many times that our HAPA board 'makes fun' of "state workers." I keep reminding them that there are 'state workers' and there are 'people who work for the state', which I am the latter. John has always treated the members of the HAPA with much respect, regardless of where they are employed.

I truly believe having John on the Board of Accountancy will raise the caliber of the Board and bring a refreshing perspective to the mix.

Thank you for your time,

Denise Yoshida



Hawaii Association of Public Accountants

P.O. Box 61043
Honolulu, HI 96839

Before the Senate Committee on Commerce, Consumer Protection,
and Health

Tuesday, March 1, 2016 at 9:30 a.m.
Conference Room 229

Re: GM 548 – Strong Support of John W. Roberts, MBA, CPA, CGMA to the Hawaii State Board of Public Accountancy

Chair Baker, Vice Chair Kidani, and Committee Members:

The Hawaii Association of Public Accountants (HAPA) STRONGLY SUPPORTS GM 548 and the confirmation of John W. Roberts, MBA, CPA, CGMA to the Hawaii State Board of Public Accountancy. HAPA is a statewide organization consisting primarily of small to mid-sized Hawaii CPA firm owners and managers located throughout Hawaii.

I am the current President of the HAPA, and I have known John Roberts for over 15 years while serving with him on the HAPA Board. John has served as State President of the Hawaii Association of Public Accountants from 2009 to 2014, State Director, and as a committee chairperson for various committees. While serving on the HAPA Board, John has represented HAPA on various CPA licensing issues and has monitored the Hawaii Board of Public Accountancy for a number of years. John is hard-working, intelligent, analytical and is very familiar with the Hawaii Revised Statutes and Board rules governing certified public accountants.

John brings with him over 23 years of public accounting experience, performing audit, tax, management consulting, and litigation support work for a broad range of clients and in a number of industries. He is a principal of Niwao & Roberts, CPAs, a P.C., and has been serving as a management consultant, auditor, and tax practitioner for this Maui CPA firm for the past 23 years. He also worked for two of the large international accounting firms (currently Deloitte and KPMG) in Honolulu and Alaska in the early part of his career.

John holds an MBA degree from the Harvard Graduate School of Business and graduated with a Bachelors of Arts degree in economics, magna cum laude, from the University of Washington in Seattle. In addition to holding a CPA license, John qualified as an AICPA peer reviewer and is a Charter Global Management Accountant.

Support of GM 548 and Confirmation of John W. Roberts, MBA, CPA, CGMA
to the Hawaii State Board of Public Accountancy

John has served as a Commissioner for the Hawaii Tax Review Commission from 2005 to 2007. In 2014, John was a recipient of the U.S. SBA Financial Services Champion of the Year award for the County of Maui.

The Hawaii Association of Public Accountants strongly supports GM 548 and respectfully asks you to confirm John W. Roberts, MBA, CPA, CGMA to the Hawaii State Board of Public Accountancy.

Thank you for considering the above.

Eric Matsuda, CPA

HAPA State President

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

February 27, 2016

The Honorable Senator Rosalyn H. Baker, Chair
The Honorable Senator Michelle N. Kidani, Vice Chair
Committee on Commerce, Consumer Protection and Health
Hawaii State Capitol
415 South Beretania Street
Honolulu, HI 96813

Re: **Support for GM 548**
Relating to John Roberts

Chair Baker and Vice-Chair Kidani and committee members:

I have known Mr. Roberts for over twenty years and his credentials are sparkling. He is a partner in a well respected local accounting firm, previously employed at the CIA and international accounting firms. He is also a member or past officer of all the major accounting organizations and served on numerous community organizations. Mr. Roberts is also very well versed on the current issues that face the accounting community and will be able to contribute immediately as a member of the Hawaii State Board of Public Accountancy. He is a person I can trust to represent the CPA community well and in turn the state of Hawaii benefits from his representation.

I strongly recommend that the committee approve John Roberts as a member of the State Board of Public Accountancy.

Respectfully submitted,

Brian M. Iwata, CPA

Colleen M. Takamura
41 Keapua Street
Wailuku, Hawaii 96793

Before the Senate Committee on Commerce, Consumer Protection, and
Health

Tuesday, March 1, 2016 at 9:30am
Conference Room #229

**RE: SUPPORT OF GM548 - RELATING TO APPOINTMENT OF JOHN
ROBERTS TO THE STATE BOARD OF ACCOUNTANCY**

Chairman Baker, Vice-Chairman Kidani and Committee Members,

My name is Colleen Takamura and I am a CPA in public practice on the Island of Maui. I am the manager for Niwao & Roberts, CPAs, A PC. I am also the Hawaii Association of Public Accountants Association Maui Chapter President.

I support GM548 - relating to consideration and confirmation of John Roberts to the State Board or Accountancy.

My Background:

I have been in the accounting field for the bulk of my life. I started working for my father's CPA firm since I was 16 years old and I am now 56 years old. I graduated with a Bachelors in Accounting at the University of Denver and then received my Master's in Accounting at Ohio State University. After completing my schooling, I worked for Deloitte and Touche then Matsuyama, Niwao & Associates. I then went to work in private industry. In 1996, after much consideration, I went back to public accounting to work for Niwao & Roberts.

Association with John Roberts:

In contemplating returning to the public accounting field in 1996, I had to consider what company I would work for and the owners of the Company. I chose Niwao & Roberts as

I believe that the owners are knowledgeable, have integrity and possess ethical standards in their work. John Roberts is one of the principals of Niwao & Roberts. Through working for him for the last 20 years, I have learned a lot about John. John puts in much consideration into everything that he does. If there is a question or problem, he does his research first, considers both the pros and cons then presents a complete picture of the solution. He is fair in his judgment. He hears both sides to an issue then give his opinion. He aims for the highest of standards for himself and those that work for him.

Conclusion:

I believe John Roberts will be an asset to the Board of Accountancy. Through his accounting and other background, the Board of Accountancy will gain a Board member that has a knowledge base that will benefit the State of Hawaii.

As such, I respectfully request that you vote YES to GM548.

Thank you for this opportunity to testify.

Respectfully submitted,

A handwritten signature in black ink that reads "Colleen M. Takamura". The signature is written in a cursive, flowing style.

Colleen M. Takamura, CPA.



Before the Senate Committee on Commerce,
Consumer Protection, and Health
Tuesday, March 1, 2016 at 9:30 a.m.
Conference Room 229

Testimony of Gary Y. Miyashiro, CPA

**Re: GM 548 – Strong Support of John W. Roberts, MBA, CPA, CGMA
to the Hawaii State Board of Public Accountancy**

Chair Baker, Vice Chair Kidani, and Committee Members:

I testify in strong support of GM 548, and I respectfully urge you to confirm the appointment of John W. Roberts, MBA, CPA, CGMA to the Hawaii State Board of Public Accountancy.

I am a practitioner here in Honolulu, Hawaii in the field of accounting since 1987 and became a CPA in 1995. I hold a permit to practice and my firm also holds a permit to practice here in Hawaii. I have known John Roberts for over 10 years and I truly believe he is the person to uphold the integrity of the profession.

John Roberts is a principal of Niwao & Roberts, CPAs, a P.C., and has over 23 years of public accounting experience working for this Maui CPA firm. He has worked on financial statement audits, in addition to performing tax and management consulting work. Earlier in his career, he also worked for two of the large international accounting firms (currently Deloitte and KPMG) in Honolulu and in Alaska. With his many years of experience, John is very familiar with the public accounting profession.

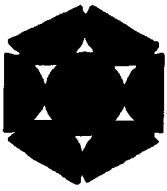
John holds an MBA degree from the Harvard Graduate School of Business and graduated with a Bachelors of Arts degree in economics, magna cum laude, from the University of Washington in Seattle. In addition to holding a CPA license, John qualified as an AICPA peer reviewer and is a Charter Global Management Accountant.

As the past State president of the Hawaii Association of Public Accountants (HAPA), John is very familiar with CPA licensing and ethical matters. He has served as a Commissioner for the Hawaii Tax Review Commission and most recently received the 2014 U.S. SBA Award as the Financial Services Champion of the year for Maui County.

In my opinion, John is knowledgeable, analytical, ethical, intelligent, and believes in high standards for CPAs in order to protect the public. I respectfully ask for your support of GM 548 and the confirmation of John W. Roberts to the Hawaii State Board of Public Accountancy. Thank you.

Respectfully submitted,

Gary Y. Miyashiro, CPA



February 24, 2016

The Honorable Ronald Kouchi, President,
And Members of the Senate
Twenty-Eighth State Legislature
Hawai'i State Capitol, Room 409
Honolulu, HI 96813

I support the nomination and confirmation of John Roberts to the State Board of Public Accountancy [GM548].

By way of introduction, my name is Gilbert Matsumoto, and have been a Certified Public Accountant, State of Hawaii since April 1971, have my own private accounting practice, The Matsumoto Group CPA, Inc and have known John Roberts for over 20 years.

I too am a member of the Hawaii Association of Public Accountants (HAPA) and served on the Board, during his tenure as President (2009 – 2014).

With his experience, background and qualifications he is truly qualified to be an appointed member.

I believe he will be a valuable member of the State Board of Public Accountancy.

Yours truly,

Gilbert J Matsumoto
Certified Public Accountant

Nathan A. Colgrove, C.P.A.

Before the Senate Committee on Commerce,
Consumer Protection, and Health
Tuesday, March 1, 2016 at 9:30 a.m.
Conference Room 229

Testimony of Nathan A. Colgrove, C.P.A.

**Re: GM 548 – Strong Support of John W. Roberts, MBA, CPA, CGMA
to the Hawaii State Board of Public Accountancy**

Chair Baker, Vice Chair Kidani, and Committee Members:

I testify in strong support of GM 548, and I respectfully urge you to confirm the appointment of John W. Roberts, MBA, CPA, CGMA to the Hawaii State Board of Public Accountancy.

I have been in the practice of public accounting for 17 years. The last 11 of those years have been spent here in Hawaii. I have known John for about 6 years. Not only from his resume, but also from the time I have spent with John, He has shown himself to have a very high level of knowledge and integrity not only in the practice of public accounting, but also in the ongoing matters that affect the industry as a whole. The public would be well served by having John on the Board of Public Accountancy.

John Roberts is a principal of Niwao & Roberts, CPAs, a P.C., and has over 23 years of public accounting experience working for this Maui CPA firm. He has worked on financial statement audits, in addition to performing tax and management consulting work. Earlier in his career, he also worked for two of the large international accounting firms (currently Deloitte and KPMG) in Honolulu and in Alaska. With his many years of experience, John is very familiar with the public accounting profession.

John holds an MBA degree from the Harvard Graduate School of Business and graduated with a Bachelors of Arts degree in economics, magna cum laude, from the University of Washington in Seattle. In addition to holding a CPA license, John qualified as an AICPA peer reviewer and is a Charter Global Management Accountant.

As the past State president of the Hawaii Association of Public Accountants (HAPA), John is very familiar with CPA licensing and ethical matters. He has served as a Commissioner for the Hawaii Tax Review Commission and most recently received the 2014 U.S. SBA Award as the Financial Services Champion of the year for Maui County.

In my opinion, John is knowledgeable, analytical, ethical, intelligent, and believes in high standards for CPAs in order to protect the public. I respectfully ask for your support of GM 548 and the confirmation of John W. Roberts to the Hawaii State Board of Public Accountancy. Thank you.

Respectfully submitted,

Nathan A. Colgrove

From: [Robert H. Fukuhara Jr.](#)
To: [baker4 - Haley](#); [Peggy Mierzwa](#)
Cc: ["Darryl Komo \(E-mail\)"](#); ["Eric Matsuda"](#); ["Gregg M. Taketa"](#); [hapapresident@aol.com](#); ["Lynne Nakama \(E-mail 2\)"](#); [Marilyn M. Niwao](#); ["Sharon Ibara \(E-mail\)"](#); ["Timmy L Albao \(E-mail\)"](#); [Walter Lau](#)
Subject: Submitting for consideration and confirmation to the State Board of Public Accountancy, Gubernatorial Nominee, JOHN ROBERTS, for a term to expire 06-30-2019.
Date: Thursday, February 25, 2016 10:41:02 AM

Aloha Senator Baker,

I am in support of John Roberts appointment to the Hawaii State Board of Accountancy. I have known John for quite a few years as a CPA from Maui. John has a Master in Business Administration from Harvard. He has worked for various national and local accounting firms, is a member of various accounting organizations, including AICPA, NSA, HAPA. He has offered on numerous occasions, testimony on various accounting and other issues

As a CPA, John is quite versed in the accounting, tax laws and the Internal Revenue Code. John also knows the current problems of our profession, regularly attends the Board of Accountancy's board meetings and has offered testimony on several occasions. John would be a great addition to the board as he understands the responsibility and duties of being a board member on the Board of Accountancy.

Mahalo,

Robert H. Fukuhara Jr., CPA, LLC
1585 Kapiolani Blvd., Suite 1235
Honolulu, Hawaii 96814
Ph: (808) 949-2958; Fax: (808) 955-2588;

**Shaun Thayer, CPA
PO Box 1500
Wailuku, HI 96793**

Before the Senate Committee on Commerce,
Consumer Protection, and Health
Tuesday, March 1, 2016 at 9:30 a.m.
Conference Room 229

Testimony of Shaun Thayer, CPA

**Re: GM 548 – Strong Support of John W. Roberts, MBA, CPA, CGMA
to the Hawaii State Board of Public Accountancy**

Chair Baker, Vice Chair Kidani, and Committee Members:

I testify in strong support of GM 548, and I respectfully urge you to confirm the appointment of John W. Roberts, MBA, CPA, CGMA to the Hawaii State Board of Public Accountancy.

I own a public accounting practice on Maui and have known John since 2006. He is knowledgeable and works tirelessly to help both local practitioners and Hawaii consumers.

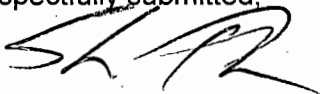
John Roberts is a principal of Niwao & Roberts, CPAs, a P.C., and has over 23 years of public accounting experience working for this Maui CPA firm. He has worked on financial statement audits, in addition to performing tax and management consulting work. Earlier in his career, he also worked for two of the large international accounting firms (currently Deloitte and KPMG) in Honolulu and in Alaska. With his many years of experience, John is very familiar with the public accounting profession.

John holds an MBA degree from the Harvard Graduate School of Business and graduated with a Bachelors of Arts degree in economics, magna cum laude, from the University of Washington in Seattle. In addition to holding a CPA license, John qualified as an AICPA peer reviewer and is a Charter Global Management Accountant.

As the past State president of the Hawaii Association of Public Accountants (HAPA), John is very familiar with CPA licensing and ethical matters. He has served as a Commissioner for the Hawaii Tax Review Commission and most recently received the 2014 U.S. SBA Award as the Financial Services Champion of the year for Maui County.

In my opinion, John is knowledgeable, analytical, ethical, intelligent, and believes in high standards for CPAs in order to protect the public. I respectfully ask for your support of GM 548 and the confirmation of John W. Roberts to the Hawaii State Board of Public Accountancy. Thank you.

Respectfully submitted,



Shaun Thayer

From: [Walter Lau](#)
To: [baker4 - Haley](#)
Cc: [Peggy Mierzwa](#)
Subject: John Roberts
Date: Thursday, February 25, 2016 1:18:35 PM

Hello Senator Baker:

I am submitting testimony in support of the appointment of John Roberts to the Hawaii State Board of Accountancy.

I have know John for over 15 years. As a former member of the State Board of Public Accountancy, I know the great responsibility and duties of a board member.

John Roberts has attended many Board meetings and knows the issues facing our accounting profession. He has also testified on many bills affecting our accounting practices in Hawaii and is well aware of the rules and regulations governing our profession in Hawaii.

I strongly recommend his appointment to the Hawaii State Board of Accountancy.

Thank You and Aloha,

Walter T.Y. Lau, PA(not in public practice)
2308 Liloa Rise
Honolulu, HI 96822

(808) 216-1128

John W. Roberts, M.B.A., CPA, CGMA
Board of Public Accountancy

- (1) Why do you want to be a member of the Board?

I want to be a member of the State of Hawaii Board of Public Accountancy in order to give back to my profession and to protect consumers' interests. Public accounting helps society allocate of resources efficiently. The value of the profession depends on the public's trust, and that trust is built on CPA licensing for the protection of consumers and the public as a whole.

- (2) What do you perceive are the roles and responsibilities of a member of the Board?

I perceive the primary role of a member of the Board of Public Accountancy is to protect consumers through the implementation of the Hawaii Revised Statutes and Hawaii Administrative Rules; the development of revisions to these Statutes and Rules, when warranted, to further protect Hawaii's consumers as the practice of public accounting evolves due to changes in commerce and technology; and the maintenance of an adequate supply of competent public accounting service providers to meet the needs of Hawaii's consumers today and tomorrow.

I perceive the responsibilities of a Board member to safeguard the interests of Hawaii's consumers by being familiar with the laws and rules regulating the practice of public accountancy in Hawaii; familiar with current developments in the profession both inside and outside of the State of Hawaii; and in communication with a broad range of consumers and public accounting practitioners in the State of Hawaii.

- (3) In what ways do you feel that you can help protect the consumer?

I feel that I can help protect consumers by working within the Board to ensure that high quality and competent services are available and provided to the public.

- (4) Given your understanding of the roles and responsibilities of a Board member, why do you believe that you are qualified for the position? Please include a brief statement of your skills, expertise and knowledge that would aid you as a member of the Board.

In addition to working as an accountant for two of the "Big Four" public accounting firms (Deloitte in Hawaii and KPMG in Alaska), I have worked as an employee and now owner of a local CPA firm on a neighbor island (Maui). I have worked in the audit of financial statements, tax compliance, and management consulting areas of the profession serving a broad range of clients and industries. Furthermore, I served on the State of Hawaii Tax Review Commission from 2005 to 2007 as well as served as president of the Hawaii Association of Public Accountants (HAPA) from 2009 to 2014.

John W. Roberts, M.B.A., CPA, CGMA
Board of Public Accountancy

This combination of experience has given me a broad understanding of the issues facing the public accounting profession in Hawaii.

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

I hope to help improve the transparency and accountability of the Board of Public Accountancy and increase its effectiveness as a protector of the public.

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

In my opinion, the three qualities that best describe me are: 1) careful and deliberate before passing judgment, 2) responsive and open to the public, and 3) competent in a broad range of public accounting issues. The work of the Board of Public Accountancy requires a balance of all three qualities so that consumers perceive that their expectations have been met while the licensing and regulatory framework of the CPA profession in Hawaii is administered fairly and equitably.

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

I served on the State of Hawaii Tax Review Commission from 2005 to 2007 and was a qualified peer reviewer.

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

Until my recent interim appointment to the Board of Public Accountancy, I served as the immediate past president of HAPA and a member of HAPA's legislative committee. Upon receiving an interim appointment, HAPA's board of directors granted my request to resign from all substantive responsibilities with HAPA and suspend my voting rights as immediate past president at all HAPA board of director meetings. If a future conflict of interest arises, I will disclose the conflict and ask for a ruling from the chairperson of the Board of Public Accountancy.