CARLETON L. WILLIAMS, CPA Founding Partner – CW Associates, CPAs Resume for Application to the Board of Public Accountancy

Born in San Diego, California to Carleton Rex Williams, deceased in September 1995, and Ethel (Keffer) Williams. Younger brothers Douglas Williams (Energy Consultant in Fallbrook, California) and Gary Williams (Software Designer in Princeton, New Jersey). Graduated from Cairns State High School, Cairns, Queensland, Australia. May 1969 Sailed for six months with family from Cairns, Australia to Guam. Drafted in the first lottery to serve for two years in the U.S. Army as a military January 1970 policeman in Okinawa. April 1975 Joined parents in Honolulu, Hawaii and resumed education. Proudly graduated from the (Shidler) College of Business at the University of Hawaii at Manoa with a Bachelor's Degree in Accounting. January 1978 Began an 11-year career in Big 8 public accounting in Honolulu and Hilo with Haskins & Sells, which became Deloitte Haskins & Sells, which is now Deloitte & Touche. Managed Deloitte's Hilo office in the early 1980s. Served as Hawaii's first and only participant in the Government Finance Officers Association, Certificate of Achievement program. Managed the initial single audits of the City and County of Honolulu, County of Hawaii, and County of Kauai, during which time they were each awarded their first Certificates of Achievement for Excellence in Financial Reporting. Also managed the audit of one of Hawaii's largest publicly held corporations, and played a key role in the public offerings of other major local enterprises. June 1983 Married Gail Nakamura, a CPA no longer in public practice who earned her Master's of Business Administration degree from the (Shidler) College of Business at the University of Hawaii at Manoa in . Sons Matthew, Michael, and Mark have graduate degrees in applied mathematics, business administration, and electrical and computer engineering, and are gainfully employed. They suffered through many years of baseball and soccer with their father as their head coach or assistant coach.

Proudly graduated from the (Shidler) College of Business at the University of Hawaii at Manoa with a Master's Degree in Business Administration.

January 1989 Co-founded a CPA firm in Honolulu, Hawaii with two partners and one tax assistant.

CARLETON L. WILLIAMS, CPA

Founding Partner – CW Associates, CPAs Resume for Application to the Board of Public Accountancy

July 2008

Founded CW Associates, A Hawaii Certified Public Accounting Corporation, *dba CW Associates, CPAs*, as the successor to the accounting and auditing practice of the predecessor firm. CW Associates, CPAs, which provides big firm expertise from a local firm platform, today consists of five accounting, auditing, and tax partners, and more than 40 professional and administrative associates serving businesses (including nonprofit organizations) and their owners.

CW Associates, CPAs was ranked as the 8th largest CPA firm in Hawaii in the 2016 Pacific Business News "Book of Lists" and was awarded the 2014 Business Leadership Hawaii Award as the Best in Small Business category by Pacific Business News. The firm was also selected by Hawaii Business Magazine as one of the Best Places to Work in 2015, 2016, and 2017, and as the healthiest company in the small companies category in 2015.

CW Associates, CPAs proudly supports the Shidler College of Business through a scholarship program and active participation in numerous student events. All five of the Firm's partners have undergraduate or graduate degrees, or both, from the College. The Firm's associates are predominately graduates of the Shidler College of Business.

Volunteer

- Current member of the Shidler College of Business, Accounting Advisory Committee.
- Current member of the Kapiolani Community College, Accounting Advisory Committee.
- Current member of The Salvation Army, Hawaii and Pacific Region Advisory Board, and current chair of its Development and Finance Committees.
- Current member of the Board of Directors of the U.S.S. Missouri Memorial Association.
- Current Treasurer and Past President of The Pacific Club.
- Current member and Treasurer of the Board of Directors of the Washington Place Foundation.
- Current member of the State of Hawaii, Board of Public Accountancy (initial term expiring June 30, 2017).
- Currently co-teaching the financial segment of EDUC 746, a Master's Degree program for charter school administrators sponsored by Chaminade University.
- Past President (four terms) and past member of the Board of Directors of Easter Seals Hawaii.
- Past President (two terms) and past member of the Board of Directors of the Hawaii Chapter of the Construction Financial Management Association.
- Past President and past member of the Rotary Club of West Honolulu.