

**CURRICULUM VITAE – March 2019**  
**MARILYN M. NIWAO, M.S.P.H., J.D., CPA, CGMA, ATA**  
(also known as Marilyn Niwao Roberts)

Licensed certified public accountant (CPA) in the State of Hawaii  
Licensed attorney in the State of Hawaii and admitted to practice before State of Hawaii  
Courts, U.S. District Court, and U.S. Tax Court  
Chartered Global Management Accountant (CGMA)  
Accredited Tax Advisor (ATA)

## **Education**

Juris Doctor (J.D.) from the University of Michigan Law School, Ann Arbor, Michigan

Master of Science in Public Health (M.S.P.H.) – (Biostatistics) degree from the University of Washington, Seattle, Washington; Thesis: “Epidemiologic Factors Distinguishing Two Types of Viral Hepatitis – An Application of Discriminant Function Analysis”

Bachelor of Science (Mathematics, with emphasis in Statistics) degree from the University of Washington, Seattle, Washington

Post-graduate courses in accounting taken at the University of Hawaii, Manoa

## **Professional Work experience**

President of Niwao & Roberts, CPAs, a Professional Corporation (formerly Matsuyama, Niwao & Associates, CPAs), a full-service CPA firm in Wailuku, Hawaii from 1985 - present)

- Served as Master and Expert Witness in the Second Circuit Court; performed litigation support work for both federal and state cases
- Served as Bankruptcy Examiner for the United States Bankruptcy Court
- 40 years of public accounting (CPA firm) experience, with many years of consulting experience advising on complex tax and accounting matters for businesses, individuals, estates, trusts, and nonprofit organizations; prepared tax returns and financial statements for corporations, partnerships, individuals, trusts, estates, and nonprofit organizations

Former manager-in-charge of Maui Office tax department of Deloitte, Haskins & Sells (currently Deloitte), 1980 – 1985

Former tax specialist with Coopers & Lybrand (currently PricewaterhouseCoopers) in Honolulu, 1978 – 1980

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**Professional affiliations**

Vice Chair, Council on Revenues for the State of Hawaii (seven-member Council prepares State of Hawaii revenue forecasts for the Governor and State Legislature for use in the State's budget), July 2011 to present

Past President (2014 - 2015) of the National Society of Accountants (NSA); past First and Second Vice President of NSA, past District XI Governor of the NSA; past NSA State Director for Hawaii (9 years on the national governing board)

State Director of the Hawaii Association of Public Accountants (HAPA) and past State President, State Vice President, and State Director of HAPA; past Maui Chapter president of HAPA; current legislative committee chairperson and continuing education co-chairperson

Past Director, Accreditation Council for Accountancy and Taxation (ACAT)

Member (and Tax Section Member) of the American Institute of Certified Public Accountants

Member and past State Director of the Hawaii Society of Certified Public Accountants

Member of American, Hawaii, and Maui Bar Associations

Past member of various other professional organizations

**Other professional activities**

Former Commissioner of the State of Hawaii Tax Review Commission, 2001-2003  
(State Tax Review Commission conducts a systematic review of Hawaii's tax structure every five years, using standards such as equity and efficiency)

Previously served on the Hawaii Campaign Spending Commission Blue Ribbon Recodification Committee

Past speaker on tax and business topics for various groups

**Awards**

Presidential Award, National Society of Accountants (2017)

Outstanding member and presidential awards for outstanding service, Hawaii Association of Public Accountants (multiple years)

Silver Beaver Award for outstanding service, Maui County Council, Boy Scouts of America, 2010

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Recipient of 1999 Accountant Advocate award for the County of Maui from  
the U.S. Small Business Administration

**Community activities**

Current Director of the AOA of Wells Street Professional Center

Past director, Vice-President Finance, Vice-President Endowment of the Maui County  
Council, Boy Scouts of America

Past director and treasurer of the Maui Family YMCA

Past director of the Friends of the Children's Advocacy Center