

Dear Senator Baker,

I am honored, and humbled, to be nominated to the Hawaii State Board of Public Accountancy. Below are my responses to the questions requested on March 3, 2021.

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

I would like to serve as a member of the State Board of Public Accountancy as it provides an opportunity to serve both the profession and my community as a whole. I believe that it is important to have dedicated and committed individuals, working together, to build a strong and sustainable future for current and future accounting professionals.

2) What do you perceive are the roles and responsibilities of a member of the State Board of Public Accountancy?

Board members are responsible to know and understand the Hawaii Administrative Rules as it relates to Certified Public Accountants and Public Accountants. Board members are also responsible to know the Hawaii open meetings law, open records law, and Hawaii State statutes. The Board's role is to use the applicable framework and rules to shape and guide the accounting profession. The Board's primary responsibility is to represent the public interest.

3) Given your understanding of the roles and responsibilities of a State Board of Public Accountancy 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.

I believe strongly in personal accountability and integrity and have always tried to represent myself in an ethical and professional manner. These character traits have allowed me to experience success as an external auditor and throughout my professional career. I also plan to use my skill as an effective listener, which includes keeping an open mind, empathizing with another person's concerns, and asking concise and clarifying questions, to ensure I understand the relevant issues and can provide thoughtful and appropriate responses. Finally, I feel that my experiences with other boards and committees, as well as the years spent coaching sports at the high school and youth levels, highlight my beliefs in teamwork and collaboration and will be allow me to be a valued Board member.

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

During my time in service, I hope to be a dependable and objective Board member who is able to understand the challenges, and provide support to shape the future, of our profession.

5) Name three qualities that best describe you and how these qualities will benefit the State Board of Public Accountancy.

Three qualities that would describe me are consistency, patience/communication, and integrity. Consistency, as a quality, relates to the effort necessary to achieve goals and stay on task. As a well-organized individual, I am adapt to accept new responsibilities and see things to completion. As a member of the Board, I will be a consistent presence at the meetings and am prepared to take tasks

or assignments that benefit the Board. Patience and communication describe my ability to approach problems objectively, not take failures or frustrations personally, and communicate with trust and respect. As a Board member, I will always approach communications with trust and respect to help manage opposing views and reach an agreeable consensus. Integrity describes the quality of being honest and having strong moral principles. As a Board member, I believe it is important that we set the tone for the entire profession.

6) Name a previous experience you've had that will be beneficial as a State Board of Public Accountancy member.

As someone who was born and raised on Hawaii Island, with deep roots in the community, I am well versed in the perspectives and concerns of our accounting practitioners. My experiences as an auditor, and audit manager, have enable me to see things from a client, supervisor, and firm perspective. Other experience at the firm level includes being involved with the peer review process. My firm provides tax, bookkeeping, payroll, and audit services to clients throughout the State which has provided me experience in service areas and geographic locations.

7) Can you foresee any possible conflicts of interest that could arise during your service on the State Board of Public Accountancy? How would you overcome conflicts of interest?

I do not foresee any potential conflicts of interest that could arise during my service as a Board member. However, being in the practice of public accounting, conflicts may be inevitable. I will work to overcome these potential conflicts by immediately notifying fellow board members that a potential conflict exists. If necessary, I would recuse myself from any discussion or vote that related to the potential conflict.

Thank you for your consideration in this matter.

Respectfully,

Jon Arbles



DAVID Y. IGE
GOVERNOR

JOSH GREEN
LT. GOVERNOR

**STATE OF HAWAII
OFFICE OF THE DIRECTOR
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS**

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CATHERINE P. AWAKUNI COLÓN
DIRECTOR

JO ANN M. UCHIDA TAKEUCHI
DEPUTY DIRECTOR

Testimony of the Department of Commerce and Consumer Affairs

**Before the
Senate Committee on Commerce and Consumer Protection
Friday, April 9, 2021
9:20 a.m.
Via Videoconference**

**On the following measure:
G.M. 735, SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE STATE BOARD OF PUBLIC ACCOUNTANCY,
GUBERNATORIAL NOMINEE, JON ARBLES,
FOR A TERM TO EXPIRE 06-30-2024**

Chair Baker and Members of the Committee:

My name is Catherine Awakuni Colón, and I am the Director of the Department of Commerce and Consumer Affairs (Department). The Department supports the appointment of Mr. Jon Arbles to the State Board of Public Accountancy (Board) as a licensee member.

Mr. Arbles has been licensed as a certified public accountant since May 26, 2017, and his license is current, valid, and in good standing. Since 2015, he has been an audit manager for Taketa, Iwata, Hara & Associates LLC. Previously, he was a new market tax credit and finance advisor at TiLeaf Group, Inc., for four years, and a financial center manager for Washington Mutual Bank/Chase Bank for seven years.

Mr. Arbles is a member of various public accounting organizations, and he serves on the Hawaii Community College Advisory Council's accounting program. His professional experience, as well as his experience supervising accounting and auditing

Testimony of DCCA

G.M. 735

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for not-for-profit organizations, construction contractors, home owner associations, car dealerships, property and land management, and funeral plan trusts, will offer an insightful perspective to the Board. In addition, his commitment to actively participate in board meetings will greatly enhance the Board's effectiveness.

Thank you for the opportunity to testify on this measure.

April 3, 2021


Senator Roslyn Baker
Hawai'i Industry Boards
Baker4@caitol.hawaii.gov

Aloha Senator Baker and members of the Hawai'i Industry Board,

As a retired Certified Public Accountant, I was delighted to hear that Mr. Jon Arbles was being recommended for appointment to serve on the Hawai'i State Board of Public Accountancy. He is a highly qualified and respected Certified Public Accountant in our community. I have known Jon for some 25 plus years. He is a person with great foresight who sees the total picture as well as the details. He is a people person with an approachable and respectful communication style.

Jon is a dedicated husband, father and C.P.A. who would be a positive and committed contributor to the Hawai'i State Board of Accountancy. If further information is needed, please let me know.

Mahalo,



Harold H. Ohata
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D. Noelani Kalipi
1155 Waialeale Place
Hilo, HI 96720
808-285-2191

March 30, 2021

Honorable Rosalyn H. Baker
Hawaii State Senate
415 S. Beretania Street
Honolulu, HI 96813

I am writing in strong support of the nomination of Jon Arbles to serve on the State Board of Public Accountancy (GM 735).

Mr. Arbles is well-respected as Audit Manager at Taketa, Iwata, Hara & Associates. He is responsible for planning audits, coordinating with clients, supervising fieldwork, and assisting in staff development and training. He is detail-oriented, conscientious, responsive, and communicates well. Before becoming a CPA, Mr. Arbles worked in commercial lending and gained valuable management experience. His comprehensive experience will be an asset to the State Board of Public Accountancy.

Mr. Arbles is an active community member in his hometown of Hilo, Hawaii. He is a member of the American Institute of Certified Public Accountants, Hawaii Society of Certified Public Accountants, and Hawaii Association of Public Accountants.

I respectfully request that you support his nomination.

Sincerely,


D. Noelani Kalipi
Kalipi Enterprises, LLC

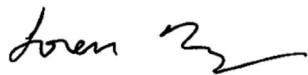
Dear Members of the Senate,

My name is Loren Tsugawa. I am a practicing CPA in the State of Hawaii (HI License #CPA-4183).

I write in support of the nomination of **Jon Arbles** to serve on the Hawaii State Board of Accountancy (GM #735).

I have known Jon personally, and professionally, for over 25 years. In the time I have known Jon, he has exhibited the type of ethics and character that I would expect as a representative of my profession. He will be a solid addition to the board. I strongly recommend approval of his nomination the Hawaii State Board of Accountancy.

Mahalo,

A handwritten signature in black ink that reads "Loren" followed by a stylized flourish.

Loren Tsugawa, CPA



Taketa, Iwata, Hara & Associates, LLC

Certified Public Accountants & Consultants
101 Aupuni Street, Suite 139
Hilo, Hawaii 96720-4265

Before the Committee on Commerce and Consumer Protection

Re: Support for GM735

Relating to the Nomination of Jon Arbles, CPA,
to the Board of Public Accountancy

Chair Baker, Vice Chair Chang, and committee members:

I am a certified public accountant (CPA) and members of Taketa, Iwata, Hara & Associates, LLC. I am also a former member and chair of the Board of Public Accountancy.

I enthusiastically support GM735 and the nomination of Mr. Jon Arbles, CPA, to the Board of Public Accountancy. As an assurance manager in our firm, Mr. Arbles is responsible for conducting financial statement audits, reviews and compilations and has the knowledge and experience to understand and address the breadth of issues facing the Board of Public Accountancy today.

As you are aware, the primary charge of the Board of Public Accountancy is to protect the public. Attestation services, such as financial statement audits, reviews and compilations represent a core public accounting function provided to the public, and Mr. Arbles will bring his expertise in this field to the Board of Public Accountancy. While working on engagements with Mr. Arbles, I have witnessed his empathy towards financial statement users such as regulators, grantors, bonding companies, lenders and property owners. I am confident that he will carry out the Board's charge of protecting the public.

I respectfully request that you approve GM735 and the nomination of Mr. Arbles. Thank you for this opportunity to testify.

Respectfully submitted,

A handwritten signature in black ink that reads 'Gregg M. Taketa'.

Gregg M. Taketa, CPA, Member
Taketa, Iwata, Hara & Associates, LLC



HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS

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



April 7, 2021

Committee on Commerce and Consumer Protection

Re: Support for GMN 735

Relating to the Nomination of Jon Arbles, CPA,
to the Board of Public Accountancy

Chair Baker, 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 GM735 and the nomination of Mr. Jon Arbles, CPA, to the Board of Public Accountancy. Mr. Arbles is employed as an audit manager in a local accounting firm. Prior to becoming a CPA Mr. Arbles has had many years of experiences in the financial and non-profit organizations.

Mr. Arbles will bring his expertise in this field to the Board of Public Accountancy. Mr. Arbles also understands the consumer protection issues and the many challenges public accounting practitioners encounter in Hawaii. Mr. Arbles was born and raised on the Big Island will also bring the neighbor island perspective to the Board.

HAPA urges the approval of GM735 and the nomination of Mr. Arbles. Thank you for this opportunity to testify.

Respectfully submitted,

A handwritten signature in black ink that reads "Brian Iwata".

Brian Iwata

HAPA President