

GM516 Zachary Johnson

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

I would like to become a member of the State Board of Public Accountancy to:

- Serve the community and the State as a CPA
- Learn about our government through participation on the board
- Work with experienced CPAs and grow in the profession

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

I perceive the roles and responsibilities of a member of the State Board of Public Accountancy to be to participate in Board Meetings, review applications of CPAs, review and make recommendations to change state laws and rules, consider sanctions against those who violate requirements to practice as a CPA in Hawaii, and assist the Senior board members in tasks they ask of me as a new board member.

(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.

As a CPA licensed in the State of Hawaii, I believe I meet the qualifications to participate as a member of the board. A young CPA like myself can add a fresh perspective to the Board. I have worked in public accounting in many areas including tax preparation and attestation – including external audit, review, compilation, and internal audit engagements. Now, as the Chief Financial Officer of a Hawaii nonprofit, I can provide another perspective to those already on the board as I have to meet rigid compliance requirements including annual single audit, financial statement preparation, and compliance reporting to federal, state, and private agencies related to funding we receive as a Federally Qualified Health Center.

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

I will actively participate in board meetings and hope to contribute my perspective into further enhancing laws and rules as they pertain to my profession while always keeping in mind that my profession is regulated to protect the public.

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

a) Curiosity - I am naturally inquisitive and engaged in things I do. My curiosity always brings me to ask the question, "what if?..."

b) Hard work – Hard work is something my father taught me when I worked for him doing construction since I was a child. I had to work full-time while attending University to pay for school. I was able to graduate with no student debt as a result. I will apply the same hard-working attitude to my appointment.

c) Timeliness – I am a reliable person. I do what I say I am going to do, and I do not miss deadlines.

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

As someone who works in the not-for-profit sector, I am familiar with dealing with Federal and State agencies. I hope my experience will help me as a regulator.

(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 conflicts of interest presently. As a CPA who knows CPAs, it is possible that conflicts could arise during my service. In that circumstance I would disclose and recuse myself from the vote.



DAVID Y. IGE
GOVERNOR

JOSH GREEN
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

Testimony of the Department of Commerce and Consumer Affairs

**Before the
Senate Committee on Commerce and Consumer Protection
Friday, February 18, 2022
9:30 a.m.
Via Videoconference**

**On the following measure:
G.M. 516, SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE STATE BOARD OF PUBLIC ACCOUNTANCY,
GUBERNATORIAL NOMINEE, ZACHARY JOHNSON,
FOR A TERM TO EXPIRE 06-30-2025**

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. Zachary Johnson to the State Board of Public Accountancy (Board) as a licensee member.

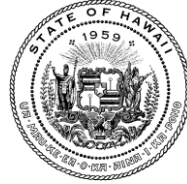
Mr. Johnson has nearly five years of public and non-profit accounting and is currently the chief financial officer for the Koolauloa Health Center, a Federally Qualified Health Center. Mr. Johnson previously served as a staff accountant for BD & Associates, CPA's.

The Department believes that Mr. Johnson's interest in serving on the board and his experience will offer a welcomed 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.

DAVID Y. IGE
GOVERNOR

JOSH GREEN, M.D.
LT. GOVERNOR



ISAAC W. CHOY
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

To: The Honorable Rosalyn H. Baker, Chair;
The Honorable Stanley Chang, Vice Chair;
and Members of the Senate Committee on Commerce and Consumer Protection

From: Isaac W. Choy, Director
Department of Taxation

Date: Friday, February 18, 2022
Time: 9:30 AM
Place: Via Videoconference, Hawaii State Capitol

**Re: G.M. 516 Submitting for Consideration and Confirmation
to the State Board of Public Accountancy,
Gubernatorial Nominee Zachary Johnson**

I am in support of Mr. Zachary Johnson, CPA for a seat on the Hawaii State Board of Public Accountancy.

Mr. Johnson represents the future of accounting. I have known him since he began his accounting career. I have both mentored and educated him in the field of accounting. I have supervised his work and accounting career. He has always been an extraordinary academic and possesses the characteristics needed in the industry today.

I strongly support his nomination for the Hawaii State Board of Public Accountancy.

Thank you for allowing me to provide testimony in support of the confirmation of Zachary Johnson.

G.M. 516-Submitting for consideration and confirmation to the State Board of Public Accountancy, Gubernatorial Nominee, ZACHARY JOHNSON, for a term to expire 06-30-2025.

Good morning, Chair Baker, Vice-Chair Chang and Members of the Committee on Commerce and Consumer Protection:

My name is Terrence Aratani and I am submitting testimony as a private individual and not as a member on the Board of Public Accountancy (Board). I **strongly support** the confirmation Zachary Johnson to the Board for the foregoing reasons.

I am the Chief Executive Officer of Ko`olauloa Health Center on the North Shore of O`ahu. I have been the CEO for the last 7 years. Mr. Johnson joined our health center while a student at BYU-Hawaii. At that time, he was pursuing a degree in accounting and worked for us on a part-time basis as an accounting clerk under the direction of our controller, who was a CPA. His work was outstanding and the controller wanted him to work on a full-time basis. He was employed for 2 years with us up until his graduation. After graduation, he left Hawaii to be with his parents in Nevada.

Mr. Johnson received his CPA license in the state of Nevada in 2020. He then worked nearly two years in public accountancy in Las Vegas. I have been looking for a CFO for the past several years, but due to our rural location I could not find someone with sufficient skills and knowledge to provide our health center with solid accounting. It was even suggested by our federal regulators that we acquire the services of large mainland firms to do our financial work.

Last year, Mr. Johnson realized how much he missed Hawaii and his favorite activities, surfing, fishing, and diving. He approached me about being our CFO and I am proud to say that we finally have a qualified permanent CFO. Since his return in a leadership position, Mr. Johnson has enhanced our accounting system to provide us with more accurate measures and predictions for our costs and revenues.

In 2021, we had a new member join the Board of Public Accountancy. Soon after becoming a member, he moved out of state and no longer met the qualifications to serve. I saw this as an opportunity for a young CPA to learn about our state government and provide a new perspective to the Board. I asked Mr. Johnson if he would be interested and he applied. If he is confirmed, we will serve different roles on the Board as I am the public member, and he would be a CPA member. I do not see any potential conflict and I can assure you our decisions will be independent. My term ends on June 30, 2023. I hope to mentor Mr. Johnson during my last year on serving the public, just as I mentored many others while serving as staff at the Legislature.

Thank you for this opportunity to testify in support of Mr. Johnson.

LATE

GM-516

Submitted on: 2/17/2022 11:28:18 AM

Testimony for CPN on 2/18/2022 9:30:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Lauie Choy	Individual	Support	No

Comments:

I am in support of Zachary Johnson's nomination to the Hawaii State Board of Accountancy.

Laurie Choy