

Testimony of the Board of Public Accountancy

**Before the
Senate Committee on Commerce & Consumer Protection
Friday, March 1, 2024
9:00 a.m.
Conference Room 229 and Videoconference**

**On the following measure:
G.M. 517, SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE BOARD OF PUBLIC ACCOUNTANCY
GUBERNATORIAL NOMINEE, ROBERT S. KAWAHARA,
FOR A TERM TO EXPIRE 06-30-2027**

Chair Keohokalole and Members of the Committee:

My name is Hector West, and I am the Executive Officer of the Hawaii Board of Public Accountancy (Board). The Board supports the appointment of Mr. Robert S. Kawahara to the Board as an industry member.

Since his interim appointment on November 17, 2023, Mr. Kawahara has attended two scheduled board meetings on November 17, 2023, and February 2, 2024, at which time he actively participated in discussions on agenda items as well as review of applications for certified public accounts, permits to practice and other applications.

Mr. Kawahara is currently the Managing Partner at Kawahara + Hu LLP and has over 25 years of experience in the accountancy field. He is currently the treasurer for the Maui Economic Development Board, a member of Hawaii Association of Public Accountants, and a member of the Hawaii Society of Certified Public Accountants. He also conducted seminars for the Rotary Club of Maui, the Maui Filipino Chamber of Commerce, and the Realtors Association of Maui.

Mr. Kawahara's background in accounting, extensive experience working with the community, and desire to serve the public continue to make him an exemplary candidate to serve on the Board.

Thank you for the opportunity to testify on this measure.

**Senate Committee on
Commerce and Consumer Protection**

**GM 517
Friday, March 1, 2024
Conference Room 229**

**Testimony in Support of the Confirmation of
Robert S. Kawahara**

Dear Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

My name is Gary Fukuroku and I am the President/ CEO of the Maui County Federal Credit Union. On behalf of Maui County FCU, we are in support of the confirmation of gubernatorial nominee, Robert S. Kawahara, to the State Board of Public Accountancy.

Mr. Kawahara has been a member of our Board of Directors since 2013 and currently serves as our Chairman of the Board. He is an active member of the community and we sincerely appreciate his time and knowledge.

Mr. Kawahara's strong expertise in business and finance as well as his ability to break down complex issues into easily understandable concepts is a skill that is truly appreciated by Management as well as other board members.

We believe that Mr. Kawahara is highly qualified and will make a positive contribution to the State Board of Public Accountancy.

We humbly ask for your support in confirming Mr. Kawahara's nomination to the State Board of Public Accountancy. Thank you for the opportunity to offer testimony.

Respectfully,

Gary Fukuroku
President/ CEO
Maui County Federal Credit Union

Island Plastic Bags

TO: Chair Jarrett Keohokalole; Vice Chair Carol Fukunaga; and Committee

FROM: Adrian Hong, President of Island Plastic Bags, Inc.

RE: GM517 NOMINATION OF ROBERT KAWAHARA

POSITION: STRONG SUPPORT

Thank you for the opportunity to submit testimony in strong support of GM517. My name is Adrian Hong and I am the president of Island Plastic Bags Inc. (IPB), a second-generation, family business in Halawa Valley that manufactures plastic trash liners and sells compostable cutlery, paper bags, and Colgate-Palmolive products. IPB supports the nomination of Roert Kawahara to the State Board of Public Accountancy as he is a well-regarded professional within the CPA community that can help us address the issues facing our profession in Hawaii.

Mr. Kawahara has been a member of the HSCPA since 2006 and actively served on the HSCPA Board of Directors from 2010 to 2016. He continues to keep active in his community serving on multiple boards, committees, and foundations, all while managing a growing CPA firm.

Mr. Kawahara has extensive experience in the financial area, working with both the public and private sectors, and continues to be recognized for his affiliation and achievements. IPB is certain that if appointed to the State Board of Public Accountancy, he will provide that same leadership and dedication in helping the Board assume its role as the regulator of Certified Public Accountants in Hawaii.

Thank you for the opportunity to provide testimony in support of GM517. Should you have any questions or comments about my testimony you can contact me by email at ahong@islandplasticbags.com or by phone at 808-484-4046.

Sincerely,

Adrian K. Hong, CPA

President

Island Plastic Bags, Inc.

www.islandplasticbags.com

Email: ahong@islandplasticbags.com | Phone: 808-484-4046 | Fax: 808-488-8505



H S C P A

HAWAII SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Senate Committee on
Commerce and Consumer Protection

GM 517
Friday, March 1, 2024
Conference Room 229

Testimony in Support of the Confirmation of
Robert S. Kawahara

Dear Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

My name is Ryan Suekawa and I am President of the Board of Directors of the Hawaii Society of Certified Public Accountants (HSCPA). On behalf of the HSCPA Board, we are in support of the confirmation of gubernatorial nominee, Robert S. Kawahara, to the State Board of Public Accountancy.

Mr. Kawahara has been a member of the HSCPA since 2006 and actively served on the HSCPA Board of Directors from 2010 to 2016. He continues to keep active in his community serving on multiple boards, committees and foundations, all while managing a growing CPA firm.

Mr. Kawahara has extensive experience in the financial area, working with both the public and private sectors, and continues to be recognized for his affiliation and achievements. We are certain that if appointed to the State Board of Public Accountancy, he will provide that same leadership and dedication in helping the Board assume its role as the regulator of Certified Public Accountants in Hawaii.

We humbly ask for your support in confirming Robert Kawahara's nomination to the State Board of Public Accountancy. Thank you for the opportunity to offer testimony.

Respectfully,

Ryan Suekawa
President, HSCPA Board of Directors

27 February 2024

Aloha Members of the Committee,

I am writing to wholeheartedly recommend Robert Kawahara for appointment to the State Board of Public Accountancy. Having had the privilege of working closely with Robert for more than 15 years, I can attest to his exceptional dedication, expertise, and unwavering commitment to the field of accounting. Robert and his firm have been integral in our successes. Robert is someone whom I've developed a friendship beyond work and whom I trust. I often seek out his opinion on issues impacting even my personal life.

Robert's passion for accounting is evident in every aspect of his work. He possesses a deep understanding of financial principles and regulations, coupled with a meticulous attention to detail that ensures accuracy and integrity in his endeavors. His proficiency in navigating complex financial matters is truly commendable and reflects his years of experience and continuous pursuit of excellence in the field.

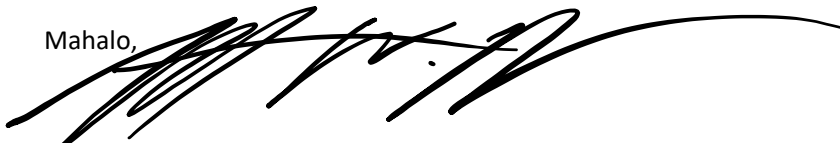
Beyond his professional accomplishments, Robert is deeply involved in community service that demonstrate his commitment to giving back and making a positive impact. Whether volunteering his time to provide financial literacy workshops for underserved communities or participating in pro bono accounting services for non-profit organizations, Robert consistently goes above and beyond to support those in need.

Moreover, Robert's leadership qualities and collaborative nature make him an invaluable asset to any team or organization. He excels in fostering open communication, building consensus, and driving results-driven solutions that benefit all stakeholders involved. His ability to effectively communicate complex financial information to diverse audiences further underscores his aptitude for leadership and advocacy within the accounting profession. Further, Robert will be a much-needed voice to advocate for small businesses and fair accounting practices as it relates to State treatment.

In conclusion, I endorse Robert Kawahara's candidacy for the State Board of Public Accountancy. His exemplary track record, dedication to community service, and unwavering commitment to advancing the field of accounting make him an outstanding candidate who will undoubtedly contribute significantly to the board's mission and objectives.

Please feel free to contact me if you have any questions. I consider Robert a trusted colleague and dear friend.

Mahalo,



Garrett W. Marrero, CEO
Garrett@craftohana.com

GM-517

Submitted on: 2/26/2024 1:58:06 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Darryl Nitta	Individual	Support	Written Testimony Only

Comments:

Robert will be a wonderful addition to the State Board of Public Accountancy. He is fair and a great advocate for the profession. The CPA profession thanks Robert in advance for his willingness to serve to protect the profession and the people of Hawaii. Thank you.

GM-517

Submitted on: 2/26/2024 2:58:08 PM

Testimony for CPN on 3/1/2024 9:30:00 AM

Submitted By	Organization	Testifier Position	Testify
Ron Heller	Individual	Support	Written Testimony Only

Comments:

I join with the Hawaii Society of Certified Public Accountants (HSCPA) in supporting the nomination of Robert S. Kawahara.

Mr. Kawahara has demonstrated his commitment to public service in multiple volunteer positions, and has received recognition including the 2013 Small Business Administration's Financial Services Champion award for the State of Hawaii, and the 2014 Hawaii Community Foundation's Outstanding Professional Advisor in Philanthropy award.

Please support this nomination.

Ronald I. Heller, CPA and Attorney

**WRITTEN TESTIMONY PRESENTED TO
THE SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION
TWENTY-SEVENTH LEGISLATURE
REGULAR SESSION OF 2014**

**FRIDAY, MARCH 1, 2024 AT 9:30 AM
HAWAII STATE CAPITOL
CONFERENCE ROOM 229 & VIDEO CONFERENCE**

Testimony on GM 517 relating to the confirmation of Robert Kawahara to the State Board of Accountancy

To the Honorable Jarrett Keohokalole, Chair;

Vice Chair Carol Fukunaga, and Members of the Committee:

My name is Craig Watanabe and I would like to provide testimony in **support** of the consideration and confirmation of Mr. Robert Kawahara to the State Board of Public Accountancy.

I have known Mr. Kawahara since the early 2000s and have worked with him in supporting accounting education and profession in Hawaii. Mr. Kawahara has valuable experience and knowledge of the practice of public accounting in Hawaii. His CPA practice on Maui also brings an important neighbor island perspective to the development and practice of public accounting across our State.

Thank you for this opportunity to provide testimony on GM517.

Terri Fujii
919 Kahena Street
Honolulu, Hawaii 96825

Senate Committee on Commerce and Consumer Protection
GM 517

Friday, March 1, 2024

Conference Room 229

Testimony in Support of the Confirmation of Robert S. Kawahara

Chair Keohokalole, Vice Chair Fukunaga, and Members of the Committee:

I am providing this testimony in support of Robert Kawahara as the gubernatorial nominee for the State Board of Public Accountancy.

I have known Robert in my capacity as a CPA; past President of the Hawaii Society of CPAs (HSCPA); and current managing partner of CW Associates, CPAs.

Robert has been involved with HSCPA since 2006, and has served on the board of directors from 2010 to 2016. He was been involved in serving the community on Maui as a CPA and as a member of the board of directors for various nonprofit organizations.

Robert understands the profession, is focused on maintaining and enhancing the integrity of the profession, and will bring his experience to the State Board of Public Accountancy. More importantly, he will make decisions with an open mind, focused on doing what is best for the community and accounting profession.

Please confirm Robert Kawahara's nomination to the State Board of Public Accountancy. Thank you for the opportunity to offer written testimony in support of Mr. Kawahara.

GM-517

Submitted on: 2/28/2024 12:37:47 AM

Testimony for CPN on 3/1/2024 9:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Michael Tanaka	Individual	Support	Written Testimony Only

Comments:

Dear Chair Keohokalole, Vice Chair Fukunaga and Members of the Committee:

I am a CPA with a local CPA firm. I support the nomination of Robert Kawahara to the State Board of Public Accountancy. Mr. Kawahara's CPA experience, knowledge, leadership skills and awareness of the issues facing the local accounting profession make him well qualified to represent the Hawaii CPA profession and the public interest.

Please confirm Robert Kawahara's nomination to the State Board of Public Accountancy.

Thank you in advance for your consideration.

Sincerely,

Michael Tanaka, CPA

TO: Senate Committee on Commerce and Consumer Protection
DATE: Friday, March 1, 2024
LOCATION: Conference Room 229
TIME: 9:30 AM
GM 517: Confirmation of Robert S. Kawahara

RE: Strong Support

Dear Chair Keohokalole, Vice Chair Fukunaga, and Committee Members,

I am writing in strong support of Robert Kawahara's nomination to serve on the State Board of Public Accountancy. In my position of vice president and now in my current role as president of the Maui Economic Development Board (MEDB), I have witnessed firsthand Robert's commitment to supporting community-based organizations, while managing a highly respected and in demand accounting firm.

Robert joined MEDB's Board of Directors nearly ten years ago and was immediately appointed to serve on the Board Finance Committee. His valuable contributions helped improve our accounting procedures, assuring our compliance with federal, state, county and private foundation funders. Three years ago, he was elected by the Board to serve as the organization's Treasurer, a position he holds today. At the same time, MEDB's seasoned Finance Director retired and a member of her team was promoted to the position. Robert's mentorship was a major factor in the smooth transition. He is always responsive to questions and exceptionally generous with his time.

He has served and continues to serve in leadership on several other non-profit boards. A recent example of his commitment is with Ka Ipu Kukui, a leadership development fellows program. As an alum of one of the program's cohorts, he provided key guidance to help the organization recently attain 501 (c) 3 IRS tax determination status.

It is an honor to write a letter of support for Robert's confirmation. He will be a dedicated and valued member of the State Board of Public Accountancy.

Thank you for your favorable consideration and the opportunity to provide testimony.

Respectfully submitted,



Leslie Wilkins
Cell: 808-280-0376