

Testimony of the Board of Public Accountancy

**Before the
Senate Committee on Commerce and Consumer Protection
Friday, March 21, 2025
9:30 a.m.
Conference Room 229 and Videoconference**

**On the following measure:
G.M. 0618, SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE BOARD OF ACCOUNTANCY,
GUBERNATORIAL NOMINEE, JON ARBLES,
FOR A TERM TO EXPIRE 06-30-2028**

Chair Keohokalole and Members of the Committee:

My name is Hector West, and I am the Executive Officer of the Board of Public Accountancy (Board). The Board supports the confirmation of Mr. Arbles' reappointment to the Board as a licensee member.

Mr. Arbles has served on the Board as an industry member since 2021 and has attended 21 of 21 meetings since his appointment. Mr. Arbles has been a licensed Certified Public Accountant in Hawaii since May 26, 2017, and his license is current, active, and in good standing.

Mr. Arbles has over ten years of accounting experience and is currently an Audit and Assurance member of Taketa, Iwata, Hara & Associates LLC. He has been the vice chairperson of the Board of Public Accountancy since 2021. He is a member of the Association of International Certified Public Accountants (AICPA), Hawaii Association of Public Accountants, and the Hawaii Society of Certified Public Accountants. He is also a member of the Hawaii Community College Advisory Council in Accounting. His contribution to the accountancy profession creates our support of his reappointment.

Thank you for the opportunity to testify on this measure.

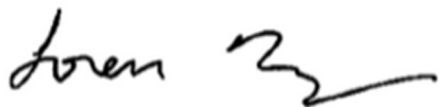
March 11, 2025

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 nearly 30 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 strong addition to the board. I strongly recommend approval of his nomination the Hawaii State Board of Accountancy.

Mahalo,

A handwritten signature in black ink, appearing to read "Loren" followed by a stylized flourish.

Loren Tsugawa, CPA

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

March 12, 2025

Honorable Jarrett Keohokalole
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 618).

Mr. Arbles is well-respected CPA and I have witnessed his competence in planning audits, coordinating with clients, supervising staff, and assisting in 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

March 12, 2025

Subject: Testimony in Support of the Confirmation of Jon Arbles

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

I am writing to express my support for the nomination of Jon Arbles, to serve on the Hawaii State Board of Public Accountancy. Jon is a highly respected and accomplished professional whose experience, integrity, and dedication to the accounting profession make him an outstanding nominee for this important role.

I have known Jon for over 10 years, and he is well regarded for his leadership and ability to collaborate effectively with colleagues, regulatory bodies, and the broader business community. As a practicing CPA (License #5790) and owner of a public accounting practice, I believe he would bring a balanced and thoughtful perspective to the State Board of Public Accountancy, ensuring that Hawaii's accounting profession remains both well-regulated and forward-thinking.

I strongly support Jon's nomination to the State Board of Public Accountancy. Thank you for the opportunity to offer written testimony.

Sincerely,

A handwritten signature in cursive script that reads "Chantee Fujimoto".

Chantee Fujimoto, CPA

TO: Senate Committee on Commerce and Consumer Protection
DATE: Tuesday, March 11, 2025
SUBJECT: Confirmation of Jon K. Arbles

RE: Strong Support

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

I am writing to express my strong support for Jon Arbles's nomination to the State Board of Public Accountancy. I have known Jon for more than five years and have witnessed his qualifications and expertise firsthand. His interpersonal skills and collaborative nature foster strong relationships with colleagues, and he is dedicated to promoting transparency and accountability within the profession.

As the vice president of Hawaii Association of Public Accounting, I am confident that Jon will use his dedication, experience and knowledge to be a strong representative of the accounting profession.

I strongly support his nomination for a second term with the State Board of Public Accountancy.

Respectfully submitted,

Catherine E. Madden, CPA

Catherine E. Madden, CPA

Cell: 808-220-5658

Andrew Correa
Hilo, Hawaii 96720
808-937-1183

March 12, 2025

Board of Public Accountancy
Senator Jarret Keohokalole
415 S Beretania St
Honolulu, Hi 96813

I am writing to express my support for Jon Arbles to continue service on the State Board of Public Accountancy. I have known for over 40 years and have had the privilege of working closely with him. I can attest to his professionalism, commitment to ethical standards, and expertise in the field of public accounting.

Jon has consistently demonstrated a high level of integrity and technical proficiency in his work, making significant contributions to the industry, and possess a deep understanding of the regulatory frameworks. I am confident that his contributions to the Board of Public Accountancy will be both valuable and impactful.

Thank you for your consideration of Jon's application. Should you require any additional information, please feel free to contact me.

Mahalo,



Andrew Correa
High School Teacher/Varsity Baseball Coach