

NOVEMBER 2013

# KIÄ

The Official Publication of the Hawaii Society of Certified Public Accountants

## Hawaii Technology Conference

November 7 and 8

**Happy  
Thanksgiving!**



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The Official Publication  
of the Hawaii Society  
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Accountants

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through the HSCPA  
website. Printed  
copies will be  
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December 2013.

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KALA (the Hawaiian word for money) is published monthly and is the official publication of the Hawai'i Society of Certified Public Accountants. Please direct all inquiries regarding editorial content, subscriptions and circulation to HSCPA, 900 Fort Street Mall, Suite 850, Honolulu, Hawai'i 96813.



# President's Message

By Michael Tanaka



Aloha, Members! After 40 years, our firm finally decided to take down our nicely framed CPA certificates that

hung neatly in our main hallway. This was replaced by many bright, colorful and uplifting oversized canvassed photos of our team members ranging from a nostalgic snapshot of our two founding partners in their younger days to Halloween costume contest winners to newbie team members dressed in holiday décor gleefully singing their favorite Christmas carol and more.

All these photos bring to mind the HSCPA's new website. After 12 years, we finally decided to redesign our old site and replace it with an exciting and refreshingly new one with lots of pictures! If you haven't had the opportunity to explore our new site, I'll highlight some of the major changes including things to keep in mind or consider doing.

★ **KALA.** KALA is now available in digital and pdf format on the website including back issues from August 2013 so you'll be able to easily read through current and past issues at your leisure. Keep in mind that beginning January 2014, we will no longer send you a printed hard copy of KALA. This will help save printing and mailing costs so that we can keep our dues at the same reasonable amount.

★ **Member Directory.** Manage your own profiles, make necessary

changes and upload your photo in "My Profile" under the "Members" tab. You can opt in or out to be included in the Member Directory and to include your email address in your profile to stay connected. The Member Directory is only accessible to HSCPA Members and it includes your name, organization, preferred mailing address, the phone number associated with the preferred address, e-mail address (if opting in), and your fields of practice. Keep in mind that we will no longer send you a printed hard copy of the Member Directory. More cost savings!

★ **CPE (Professional Development).**

All HSCPA-sponsored seminars/events will continue to be populated in "CPE Tracker" under the "Members" tab and non-HSCPA seminars may be added to your Tracker.

★ **CPE Materials.** We are going green by providing seminar materials in Electronic format for you to either download to your device (iPad, laptop, etc.) or print on your own. You have the option to order a Printed seminar material for a fee. No more printed hard copy of the CPE course catalog – all seminars are posted on the website. Even more cost savings!

★ **Find a CPA.** The general public can now search profiles of all those who've subscribed to this service by fields of practice, foreign language skills or island. For those subscribing to this service, remember to update your profile for these fields so that

those searching for your special skills can easily find you.

★ **Photo Galleries.** Check out the many photos to see the fun we had at this past year's Annual Conference and how our Y-CPA members are giving back through their community service projects.

If you haven't already done so, please be sure to visit the new website at [www.hscpa.org](http://www.hscpa.org). We hope that you find the site fresh, exciting and easy to navigate and use so that you'll continue to visit us for the latest happenings, upcoming seminars and events, and various resources.

A big mahalo to Kathy Castillo and Debbie Cortes for deciding it was time for a change and putting in the many hours to help design, oversee and transition to the new site. Not only does it look terrific, it was delivered timely and within budget! Thank you also to the stellar teams at iMarc, CDS, Carr Gouveia + Associates, CPAs, Inc. and Underwood Graphics (who also does our superb KALA designs) for all their help.

On another note, Ron Heller will be presenting his final two **Ethics** sessions for the year on **November 19th** and **December 6th** in case you still need your credits for this renewal year. There's also a self study course under the "Professional Development" tab at the website but opt for Ron's much more interesting session if you can.

Hope you all have a happy Thanksgiving and enjoy the good eats!

# Take a “Crawl, Walk, Run” Approach to Successful Software Implementations

By Sarah Parker



Some software discovery meetings become free-for-all sessions where IT asks for server upgrades, marketing asks for a fully functional CRM with

marketing automation, several partners want real-time business analytics on their projects and the billing manager wants to automate billings and have it synchronized with the firm's overall database.

With so many voices in the room, it's no wonder the firms we come across have expressed a distinct fear of failure when it comes to implementing a system to meet all these needs (and then some). It is also why many firms settle for disparate systems, making marketers rely on Excel spreadsheets for prospect lists and tax software for current client addresses. Billers are stuck in a rut with tedious billing periods, and IT makes sure it maintains the patchwork.

Does life in 2013 need to be this difficult? There is good news: the alternative to disparate software programs is not a failed CRM implementation. By combining these programs on a single platform, such as Microsoft Dynamics, firms can begin to consolidate their databases.

A big concern with consolidation is privacy of contacts. There are systems that allow for control mechanisms and put restrictions on who can view what in a system.

We at Templeton Solutions have devised

the “Crawl, Walk, Run” approach for our clients' implementations. By helping with identifying the most pressing need (usually aggregating data into a single location), and developing an efficient, phased approach, we have helped our clients realize a 100% CRM implementation success rate. Each phase is closed out with train-the-trainer sessions to make sure there is firm buy-in every step of the way.

After a complete review and holistic assessment, we devise the phased approach. There are software and user-testing metrics each step of the way to ensure a successful launch.

When you are ready to start crawling, here is a list of questions to ask your potential software provider:

- Does the provider have knowledge of and experience in the CPA industry?
- Does the product provide information that leads to insights for managing a successful practice?
- Does the product include a business intelligence environment for managers to senior partners to customize dashboards?
- Does the product include project and resource planning capabilities along with forecasts for firm revenues, realizations and resource needs?
- Is the product capable of showing ROI of marketing campaigns?
- Is the product capable of tracking relationships and efforts starting with Marketing through to Invoicing?

- Does the product have the capability to be offered on-premise or in the cloud with full functionality?
- Does the product fully integrate with Microsoft Outlook®?

*Sarah Parker serves as Client Services Director for Templeton Solutions and manages all aspects involving supporting client engagement service and deliverables. Working in the professional services industry for more than 10 years, Sarah brings passion, keen insight, and experience to each project engagement.*

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# Financial Due Diligence - Caught in the Middle:

## How Financial Managers Can Add Value to the Due Diligence Process

By Dan Chenoweth, MBA, CPA Executive Education, Inc.



Financial managers are sometimes “caught in the middle” of a merger, acquisition or alliance (M/A/A). Suppose your management team has

decided a potential M/A/A is a good strategic fit. It is now your turn to conduct financial due diligence to determine a reasonable market value. You must also project future combined results and track actual results against these projections after the company completes the deal.

As most business people know, many M/A/As fail to deliver expected results. However, most people don't know those shortcomings often stem from corporate culture clashes. Companies often fail to address such problems until after the merger takes place, often too late to salvage the M/A/A. When projections aren't met, blame often falls squarely on the financial manager's shoulders. It is our job to explain why the numbers aren't there!

“Culture clash” is usually an inherent aspect of the M/A/A process. The bottom line is simple: if the financial manager proactively assesses the risk cultural issues pose to the alliance's success and helps develop countermeasures, there will be a higher probability the alliance succeeds. Additionally, you will enhance the entire due diligence process and accounting's reputation.

Consider these issues during due diligence:

- What are both organization's cultures?
- How might a “culture clash” impact the deal?
- How can you assess corporate culture while simultaneously conducting financial due diligence?

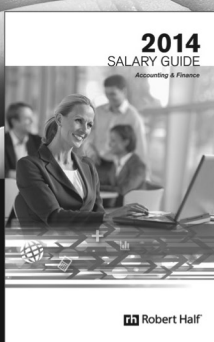
No longer can a financial manager just look at a prospective M/A/A's financial information without at least laying the framework for discussing the more intangible cultural issues that can mean the difference between success or fail-

ure. By taking a more holistic approach you will add even more value to the due diligence process and further enhance your personal credibility.

*Dan Chenoweth, MBA, CPA, helps clients take their strategy to the bottom line through rigorous project management and change management techniques. He has held executive level positions in general management, accounting and finance in a number of industries including telecommunications, printing and publishing, heavy equipment manufacturing, and apparel manufacturing. Dan is an Executive Education, Inc. discussion leader, lives in Loveland, Colorado and is a former Colorado Society of CPAs board member.*

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# Professional Ethics: It's for Everyone

By Ronald Heller, Attorney & CPA

In the preamble to the AICPA Code of Professional Conduct, there is a good summary of the concept of professional ethics:

*These Principles of the Code of Professional Conduct of the American Institute of Certified Public Accountants express the profession's recognition of its responsibilities to the public, to clients, and to colleagues. They guide members in the performance of their professional responsibilities and express the basic tenets of ethical and professional conduct. The Principles call for an unswerving commitment to honorable behavior, even at the sacrifice of personal advantage.*

The key elements are:

- (1) recognition of responsibilities to the public and to the profession as well as to clients;
- (2) a commitment to honorable behavior; and
- (3) dedication to these principles even when it may conflict with personal advantage.

While the quote above comes from the AICPA, and relates to Certified Public Accountants, it basically sets forth the ethical

foundation that separates a profession from a mere business. Any professional, whether an attorney, a CPA, an engineer or a doctor, should recognize some version of these fundamental obligations. Within the CPA profession, these guidelines apply not only to those engaged in public practice, but to all who claim to be true professionals, whether they are working in industry, government, or academia.

Typically, a professional has specialized training, and may have a license or credential that allows him or her to practice in a given area, but the essential quality that defines a profession is not what kind of training its members have; it is the responsibilities they recognize in using their skills. The CPA profession can, and should, take pride in upholding these principles.

As a profession, we've gone through some difficult times. Certain highly-publicized business failures, sensationalized by sound-bite journalism, created some challenges for the image of the accounting profession. The ultimate result, however, was a new emphasis on the core values of independence, integrity and objectivity. Today, the accounting profession is stronger than ever, and efforts to improve are continuing.

As CPAs, we have continuing professional education requirements and peer review

programs to maintain and improve the skills of practicing professionals. Right now, in Hawaii, we are working to implement the new law requiring mandatory peer review, for the benefit of clients and the public as a whole. Many CPAs have contributed substantial amounts of volunteer time to this effort.

We are also hopeful that the Legislature will pass legislation to regulate practice in Hawaii by out-of-state CPAs. This requires careful balancing to achieve protection of the public and at the same time allow the widest range of choices to Hawaii-based clients. As technological advances make it easier for a CPA based in Dallas or Dubuque to provide services to a client on Maui or Kauai, the challenge of upholding ethical standards becomes more complex. At the same time, dealing with that challenge effectively becomes even more important.

These efforts take time, but each of us can, and should, contribute to the on-going effort to improve the profession. That on-going effort to improve is precisely what makes accounting a profession to be proud of. Regardless of whether you are in business and industry, academia, government, or the public practice of accounting, as a CPA you are part of a profession. A true professional recognizes that the foundation of professional ethics is responsibility to the public and to the profession.

**In order to renew your Hawaii CPA license by December 31, 2013, you must fulfill the mandatory 4 hours of CPE in "Ethics or Professional Conduct". Ron Heller will be presenting the last Ethics seminars for this year on November 19 and December 6. Register now at [www.hscpa.org](http://www.hscpa.org).**



# AICPA Assurance Services White Paper Abstract for CPAs

Providers and users of business information, whether financial or non-financial, rely on the accuracy of that information. That's why the AICPA's Assurance Services Executive Committee just published Assurance Services: A White Paper for Providers and Users of Business Information to explain the value of CPA-provided assurance services. The white paper defines an assurance service and elaborates on the factors that differentiate CPA services. Download and share the white paper with clients and potential clients so they can better understand how CPAs can help them attain the reliable, credible information needed to make key decisions.

## tweets

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Want your clients to know the value of CPA-provided assurance services? Share this <http://bit.ly/assurance-services>

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# Cloud Storage: Understanding the Options and Managing the Risks

By Thomas G. Stephens, Jr., CPA.CITP

## Introduction

Over the past few years, the concept of storing data in the Cloud has grown from a novelty to something that is now approaching mainstream. The advantages are obvious: anytime, anywhere access to data at costs that range from free to just a few cents per gigabyte per month. However, there are risks associated with storing data in the Cloud and failing to properly manage these risks can lead to consequences ranging from mildly embarrassing to potentially catastrophic and litigious. In this article, we examine both the advantages and risks of several popular Cloud-based data storage solutions and present options for enhancing the security of the data you might choose to store in the Cloud.

## The BYOC Phenomenon

Many are familiar with Bring Your Own Device (BYOD) and the potential issues it raises for organizations of all sizes. With BYOD, team members often acquire their own mobile devices and connect them to a corporate network to access email, data, and even applications. When unmanaged, BYOD subjects the organization to numerous risks, including potentially compromising sensitive data through unsecured

mobile devices; consequently, organizations are now moving to manage BYOD.

An equally risky situation presents with Bring Your Own Cloud (BYOC). With BYOC, team members choose to subscribe to a consumer-oriented Cloud-based storage service such as Box, Dropbox, or Google Drive to facilitate keeping files in sync across multiple devices and to potentially share files with external users, including customers or clients. In general, these types of services work quite well and, potentially, solve many data storage and synchronization problems for their subscribers. Further, they typically offer some level of storage at no charge and additional storage capacity is available at nominal annual costs. Table 1 presents a summary of some of the more popular consumer-oriented Cloud-based storage services.

While the services work exceptionally well and are quite easy to use, left unmanaged, at least three risks can impact the organization when team members embark upon BYOC.

1. The organization no longer controls the data. As a general rule, the license to use a consumer-oriented solution rests with the individual, not with the organization. Thus, if the subscribing team member leaves the organization, the organization has no control over the data stored in the subscribers BYOC solution. Further, in the absence of organizational control, it is possible, if not likely, that multiple copies of the same data file will appear in scattered, disconnected Clouds.

2. The data may not be properly secured. While virtually all of the consumer-oriented Cloud storage services encrypt data while it is being transmitted to and from their Cloud, not all encrypt the data while it is stored on their servers. Further, in some cases, those that do encrypt the data on their servers sometimes hold the encryption key, meaning that their team members might potentially view your data, including confidential data.



	Amount of Free Storage	Additional Storage Sample Annual Cost	iOS App	Android App	Windows App
Box	5 GB	\$240/50 GB	Yes	Yes	Yes
Dropbox	2 GB	\$99/100 GB	Yes	Yes	Yes
Google Drive	5 GB	\$60/100 GB	Yes	Yes	No
SkyDrive	7 GB	\$50/107 GB	Yes	Yes	Yes
SugarSync	5 GB	\$75/60 GB	Yes	Yes	Yes

Table 1 – Summary of Major Consumer-Oriented Cloud Storage Services



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3. Sensitive data may “leak” out of the organization. Because the organization cannot control with whom the subscriber shares files or folders in a BYOC solution, it is possible that sensitive data might become compromised. This data could be company-confidential data, in which case the disclosure might be embarrassing to the organization, or it could be customer/client/patient-confidential data, in which case the disclosure might lead to litigation.

## Managing Cloud Storage Risk

While the above might cause some organizations to ban all Cloud-based storage, doing so means that team members will not be able to experience the benefits associated with Cloud-based storage. Therefore, perhaps a better solution is to manage the risks. To do so, consider employing one or more of the following four strategies.

1. Subscribe to business-grade Cloud-based storage services. Most of the consumer-oriented solutions also offer business-grade services. With these types of accounts, the license is held by the organization and the organization maintains control of the Cloud, including who has access to which files and folders, thereby mitigating two of the three risks outlined above.

2. Choose solutions that offer full audit

trails. ShareFile, for instance, provides a full audit trail of all activity, including who has accessed folders, uploaded files, and downloaded files. This report shows not only the name of the user, but also the data and time the activity occurred. Of course, this feature helps to determine who has accessed the data and mitigates the risk of data leakages.

3. Ensure that data stored in the Cloud is secured from prying eyes. Some of the Cloud-based providers offer encryption options whereby the organization holds the encryption key; ShareFile

is one such option. Others allow users to add their own security measures; Dropbox for example allows users to encrypt their own data using an iTwin encryption key held by the organization, creating what the two companies refer to as a SecureBox.

4. Develop reasonable policies and educate team members. Most team members will seek to comply with a policy if they understand the policy and are educated on the risks of non-compliance. Therefore, develop sound, reasonable policies and educate team members on why they should not introduce unmanaged BYOC into the workplace.

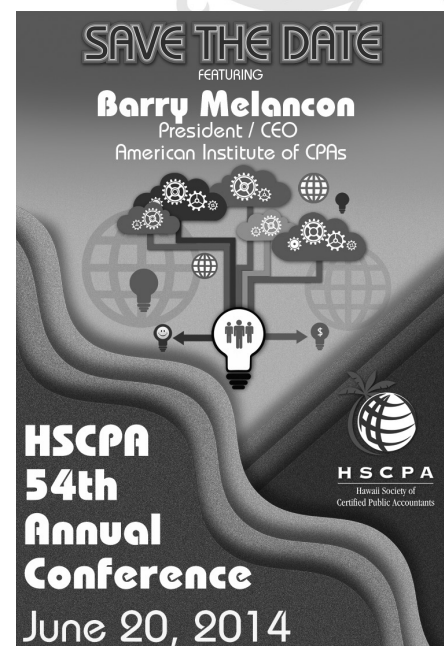
On their own, implementing each of

the above four strategies will help the organization realize the benefits of Cloud-based storage, while simultaneously mitigating the risks to prudent and acceptable levels.

## Summary

Cloud-based storage is here to stay and is growing at a seemingly exponential level. Its convenience and cost make it an attractive solution for businesses of all sizes. However, failing to manage the risks associated with storing data in the Cloud can potentially cripple an organization. Take steps now to actively manage your Cloud-based storage options before they begin to manage you.

*Tommy Stephens is a shareholder in K2 Enterprises, where he develops and presents continuing professional education programs to accounting, financial, and other business professionals across North America. You may contact him at [tommy@k2e.com](mailto:tommy@k2e.com).*



# What Bad Leaders Do Wrong

By Linda Talley



I talked about the good and effective leader and also the boss from hell, so now, let's talk about the bad leader. The

bad leader is similar to the boss from hell so you might want to add these to that list.

When you have a bad leader, you can spot them a mile away because of specific things they do that make you tend to move away from them emotionally and physically. Here are 4 of the worst types of offenders.

1. This type of bad leader is way ahead

of the curve when incorporating self-serving use of legitimate power. Yes, they are the boss and they have power, but they also abuse it and use it for their own purposes, which don't benefit the organization or staff. This type of bad leader actually uses his or her power to corrupt themselves because that's what happens when power is used for self-serving reasons. This type of leader's power goes to his/her head and suddenly they are no longer based in reality. Their thoughts/actions and even vision is not for the organization or for the people, but only for themselves. This was noted in the Enron case when senior level executives sold their stock

as the ship was sinking while employees were unable to do so and their stock (and life savings) went down with the boat. Many of these types of leaders are now tucked away in federal prisons.

2. The bad leader uses fear tactics to keep staff in line or motivated. You can hear this when s/he says, "it's my way or the highway." This usually backfires as statements like this can cause stress and in certain conditions, stress causes reduction in an employee's performance and their efficiency which will then reflect poorly on the bad leader. So the bad leader who uses this tactic

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can also shoot him/herself in the foot. Sometimes you may think the bad leader has gone off the deep end when s/he says that they want the organization to be innovative and employees to be creative. Yet, when someone brings a new idea, that person is chastised for the idea. Creativity is stifled when an employee is fearful of bringing new ideas to the leader.

3. The bad leader uses threats or some form of emotional punishment which may stop undesirable behavior but does nothing to promote positive and productive and performance oriented behavior. When you are threatened or

punished, anger and resentment are usually the first emotions to arise.

You want to get back at the person who threatened you and punish them. This doesn't make for an effective leader. Threats are not effective unless the leader plans to carry through with the threat. If the leader threatens ("say that again and I will fire you") and then doesn't follow through, staff see the leader as ineffective, impotent and the leader loses control.ey

4. The bad leader creates ingroups and outgroups and if you aren't in the ingroup, you don't feel good. You feel left out, isolated, alone. When a leader rewards employees

based on brown-nosing, he/she is not creating a healthy competition among your team members. Bad leaders create and maintain their ingroups through the use of perks and favors. Because of this, out group members find it difficult to dislodge the bad leader because of his/her following. Bad leaders exist because their ingroup fight/work to allow the bad leader to remain.

*Linda Talley, body language expert, leadership development coach, behavioral theorist, keynote speaker, and business coach works with leaders to improve their business relationships, communication, and performance.*

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# MEMBER ADVISORY

## AVOID A RICO\* INVESTIGATION...KNOW THE LAW!

CPAs are known for “doing the right thing” and the following information is provided to HSCPA members whose core values are to uphold the legacy and integrity of the accounting profession.

### ETHICS EDUCATION

*Do Hawaii CPAs need Ethics CPE for licensure?*

YES! This is a mandatory requirement for ALL Hawaii-licensed CPAs – not only for those who renew a Permit to Practice. For every biennial license renewal, CPAs are required to complete four (4) hours of continuing professional education in ETHICS or PROFESSIONAL CONDUCT

pursuant to Hawaii Administrative Rules section 16-71-2. CPE must be from a sponsor that is approved by the Hawaii Board, or by the NASBA National Registry, or by another state board of accountancy. Failure to do so will result in the forfeiture of your license.

### USING THE “CPA” DESIGNATION

*Can one use “CPA” after his/her name with a license but without a PTP (Permit to Practice)?*

Yes – but you must make it clear that you are NOT actively engaged in the practice of public accounting (e.g., by indicating “not in public practice”).

People in different positions use the title “Certified Public Accountant.” Some of them prepare tax returns, some of them do audits of financial statements, some of them do financial planning, some of them do business consulting, and some of them hold management positions in industry. There are CPAs in government, CPAs who teach, and CPAs who do other things that may not even be related to accounting.

Nothing in the law says that you must be engaged in the public practice of accounting to call yourself a CPA.

The law in Hawaii – and in most states – says that it is a prohibited act to use the title Certified Public Accountant or the

*Continued on page 13*



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These statements are intended for informational purposes only and should not be construed as legal or professional tax advice. In all cases, please consult your attorney or tax advisor about your individual situation. This is neither an offer to sell nor a solicitation of an offer to buy any security. Such an offer may only be made by means of an offering memorandum or a prospectus, which must accompany or precede any offer.



Continued from page 12

abbreviation "CPA" unless you hold both a CPA license and a Permit to Practice, subject to certain exceptions.

The way to indicate that you are not holding yourself out to be in the practice of public accountancy, according to Hawaii Administrative Rule 16- 71-9, is to add the words "not in public practice" following the title CPA. Thus, assuming that you do have a current, valid CPA license, you may use the title Certified Public Accountant or the designation CPA if you follow it with the words "not in public practice".

\* Regulated Industries Complaints Office (RICO) assists the public and licensees through education and through enforcement of many of the state's professional licensing laws.

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## CPA FIRM



# MICROCOMPUTER TECHNOLOGY

By Ron Gouveia CPA, CITP of Carr, Gouveia + Associates, CPAs, Inc.



I have probably written about this earlier so this is just a reminder that if you're using Microsoft Windows XP, Server 2003, or Office 2003, it's time to replace these with current products to avoid the fast-growing security vulnerabilities connected with these legacy software. The Microsoft extended support end date for Windows XP and Office 2003 is April 18, 2014 and for Windows Server 2003 is July 14, 2015.

Other software and hardware to

keep current include firewalls (including firmware), antivirus software, and operating system updates for microcomputers, smart phones, and tablets.

Other important security practices include:

1. Keep confidential information off mail servers and mail clients because this data often ends up on laptops, smart phones and tablets.
2. Do not put confidential information on personal Internet storage sites such as Dropbox, Evernote, Facebook and Twitter.

3. Even for popular online storage sites such as Microsoft SkyDrive and Apple iCloud, you need to use strong passwords for access and put strong passwords on particularly sensitive documents.

4. Do not send confidential information via e-mail nor let your clients send you confidential information via e-mail. Use a portal designed for the encrypted upload and download of confidential information.

5. Use strong passwords for all e-mail accounts and regularly monitor these accounts to ensure that they have not been hacked.

6. Use multiple sets of backups and keep some of the sets off site. Most organizations are now using hard drive media for backups rather than tape.

7. Use password management software. I use RoboForm. This type of software allows you to use a randomly generated password at each site and automates the logon to sites that require a password. This means that if a site compromises your password you only have one password to change.

If you have any questions or comments call me at (808) 837-2507, or send e-mail to [ron@cga-cpa.com](mailto:ron@cga-cpa.com).

## Hawaii Technology Conference

The HSCPA is offering the annual Hawaii Technology Conference on November 7 and 8. This popular annual event presented by K2 Enterprises has provided CPAs in Hawaii with a wealth of technology information including in-depth discussions of the topics covered in this article. Hope to see you there.

**K2 ENTERPRISES**



# What do you know (or should know) about Forensic Accounting?



*A program offering by the  
HSCPA PFP Committee*

**November 6, 2013 (Wednesday)**

**11:30 a.m. to 1:00 p.m.**

**(Buffet lunch at 11:30; Program at 12 noon)**

**Plaza Club - 20th Floor**

**No host parking - public parking at Harbor Court**

**HSCPA Member**

**\$45**

**Non-member**

**\$55**

**Lunch Included**

**One CPE credit**

- What is forensic accounting (investigation, litigation, insurance, risk)
- Approach, technology, reports and the law
- Red flags, a CPA's responsibilities and what to do next
- Resources and case studies



Dominic Newberry is an Australian trained Chartered Accountant with 12 years professional services experience. Dominic specializes in complex investigations and litigation, and the use of technology to support clients, consultants and legal teams.



## \*\*\* REGISTRATION FORM \*\*\*

Forensic Accounting • November 6, 2013 • Plaza Club - 20th Floor

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# Norman's Book Review

## "Proof of Heaven"

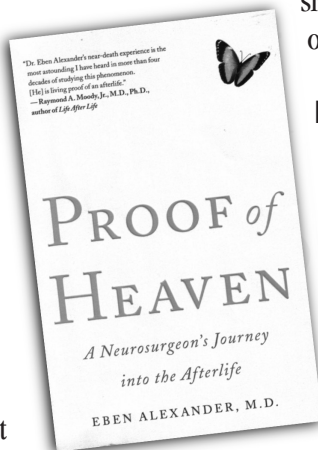
by Dr. Eben Alexander

### Super Immunity

Thousands of people have had "near death experiences" (NDE), and many have written books about their experiences. I always found these stories fascinating, and wanted to do a book review on one of them, but I couldn't find a book which I thought CPAs would find plausible, until I stumbled on this book. If you are a believer of NDE and life after death, you will be mesmerized. If you are not a believer, you might still be amazed by the author's story of survival and learn some interesting medical tidbits.

Dr. Alexander is a neurosurgeon who on November 10, 2008 at age 54, was suddenly struck by a rare illness and thrown into a coma for seven days. As the doctors at Lynchburg General Hospital in Virginia struggled to identify and treat what was wrong with him, they finally concluded by process of elimination that he had spontaneous E. coli bacteria meningitis, the first of its kind in medical history. E. coli meningitis is more common in infants and very rare in adults (less than one in 10 million annual incidences in the U.S.), especially in a healthy person like the author, who had no head trauma, neurosurgery, or other medical conditions like diabetes. His brain stopped working as the disease attacked his neocortex. The mortality

rate of the author's condition is over 97%, and the few who survive require 24 hour care for the rest of their lives and are in a vegetative state. Officially his status was "N of 1," meaning his case was a sample size of one...the doctors had no other case to compare it to.



### Medical Miracle

By day four, the author's condition moved from desperate to hopeless. The doctors did not know how he got his illness, how he could come out of his coma, and knew of no one who made a full recovery at this stage. The author's family felt powerless and frustrated. On the seventh day, the lead doctor met with the author's wife to give her the grim news about his situation and how it might be the time "to stop the antibiotics and let nature take its course."

Soon after that meeting, in front of a family friend and his youngest son, the author opened his eyes and started talking...a miracle! His wife and lead doctor ran into the room and were in joyful disbelief.

He went through "ICU psychosis," where the patient is paranoid as he gets back to normal, and also went through a period where he just couldn't sleep. In about two months, not only did he get back to his old self, but he realized he experienced a NDE which changed his life, how he looked at modern medicine, and compelled him to write this book to share his

experience and knowledge to the world.

### What He Learned from His NDE

As a neurosurgeon who before his experience never believed in NDEs and always felt there was a medical reason for everything, his experience was life changing. Because his illness shut down his brain, his NDE couldn't be attributed to his brain fantasizing while under extreme stress as most doctors believe. Given his unbelievable recovery from a disease most people die from or never recover 100% from, the author truly felt there was a reason for his experience. The following are some of the things he learned when he ventured to "life on the other side" and being amongst angels and the Creator.

### The Power of Prayer

There were many people praying for the author during his ordeal. He heard and felt those prayers, and even recognized some of the people who were praying for him. The prayers gave him energy and confidence that everything would be all right. He also felt he would never feel alone again.

### Many Universes, One Commonality - Love

There is not one but many universes out there, and love lies at the center of every universe. While evil is present in every universe, love is overwhelmingly dominant and will ultimately triumph over evil. Evil was necessary because without it free will was impossible, and without free will there could be no growth.



## Our Universe

He learned three things about our universe; first, that the universe is much larger than it appears. Second, we are intricately connected to the larger universe. And third, the crucial power of belief in facilitating “mind-over-matter.”

## Someone Always Is Looking Out For Us

None of us are orphans as there are beings who are always watching and looking out for us. We are never unloved. Each and every one of us is deeply known and cared for by a Creator who cherishes us beyond any ability we have to comprehend.

## Like Understands Like

As the ancient Greeks discovered long ago, like understands like. In other words, the universe is so constructed that to truly understand any part of its many dimensions and levels, you have to become a part of that dimension.

## We Remember Everything

The author's NDE convinced him there is a secret part of ourselves that is recording every last aspect of our earthly lives, and this recording process commences at the very, very beginning.

## Unconditional Love

Love is the basis of everything. The kind of love we feel when we look at our spouse, significant other, child or pet. In its purest and most powerful form, this love is unconditional. This is the reality of realities, the truth of truths that lives and breathes at the core of everything that exists or that ever will exist.

The unconditional love and acceptance the author experienced on his journey is the single most important discovery he has made or will ever make. He knows in his heart sharing this message is the most important task he has now.

*The Message From Beyond*  
*You are loved and cherished.*  
*You have nothing to fear.*  
*There is nothing you can do wrong.*

If the author had to boil it down to one sentence it would be:

**You are loved.**

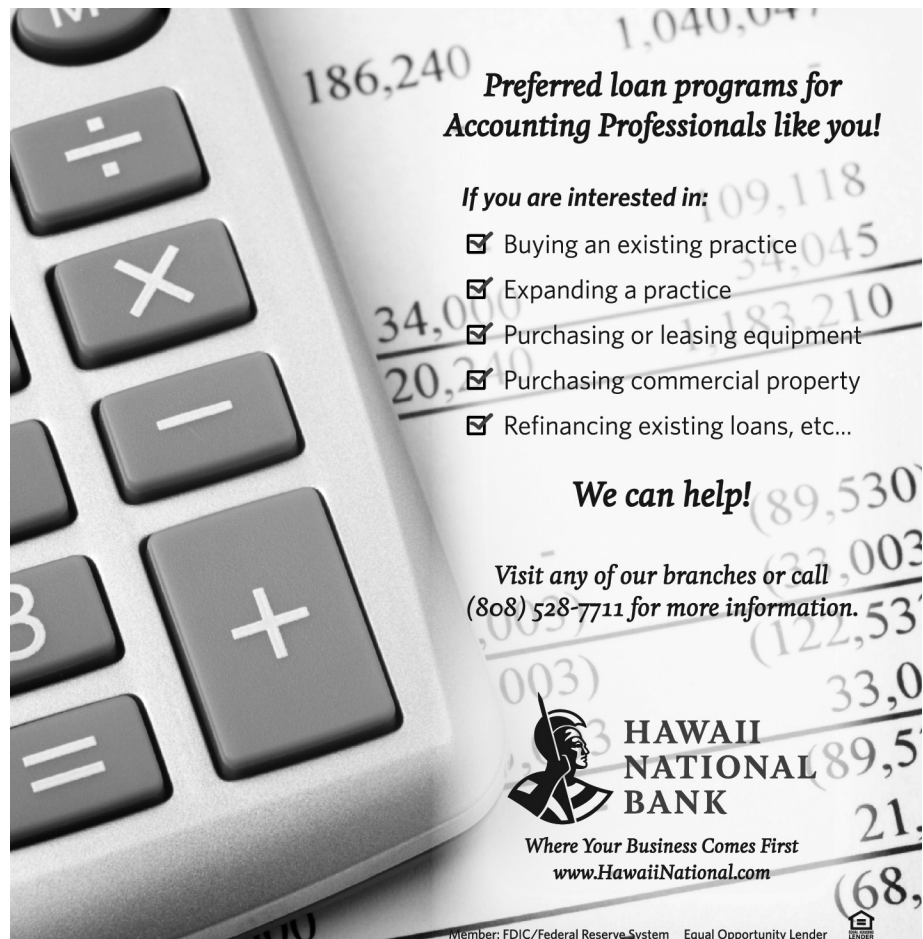
If he had to boil it down to one word it would be:

Love.

## Summary

The author notes at the end of his book that there will be people who will try to discredit him. But he knows better. As both a scientist who seeks the truth, and a doctor devoted to helping others, he is compelled and committed to make it known to as many people as he can that what he underwent was true, real, and of stunning importance...not just to him but to all of us.

*“There are only two ways to live your life. One is as though nothing is a miracle. The other is as if everything is.”*  
- Albert Einstein (1879–1955)




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# Are You Aware of Regulations and Developments That Applies to Hawaii Nonprofits?



**December 3, 2014**

**Plaza Club - 20th Floor**

**11:30 a.m. to 1:00 p.m.**

**(Buffet lunch at 11:30; Program at 12 noon)**

**No host parking - public parking available at Harbor Court**

- ◆ Enforcement Actions & Initiatives
- ◆ IRS Automatic Revocation of Exemption
- ◆ Hawaii Legislation Affecting Nonprofits
- ◆ Registered Charities - Hawaii Demographics
- ◆ Notable Federal Developments



Hugh R. Jones has served with the Hawaii Attorney General's office for 24 years and is a Supervising Deputy Attorney in the Tax & Charities Division of the Hawaii Attorney General's office. Jones' Division provides regulatory oversight over 4,500 public charities, charitable trusts, and private foundations in Hawaii. The Division also provides regulatory oversight over professional solicitors and fundraising counsel and enforces Hawaii's charitable solicitation law. Jones has drafted and successfully enacted six significant legislative initiatives regarding the State's nonprofit corporation and charitable solicitation laws.

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## \*\*\* REGISTRATION FORM \*\*\*

Hawaii Nonprofit Update ● December 3, 2013 ● Plaza Club - 20th Floor

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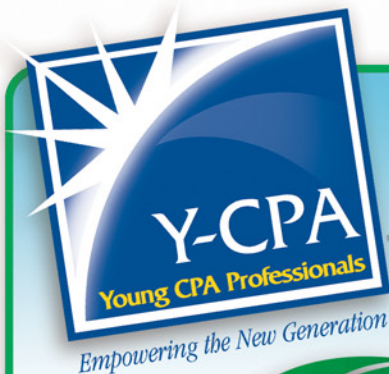
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# Y-CPA BUZZ!



## Reflections . . . by Kent Kasaoka

As 2013 nears a close, my time as a Y-CPA Squad member is coming to an end. I enjoyed establishing and strengthening relationships with my peers, especially those who served with me on the Squad, and always looked forward to our events and meetings. It has been a truly rewarding experience fulfilling our mission, *"provide opportunities for young CPA professionals to become involved in the profession; give back to the community and connect with the sustaining value of being a CPA"*.

One of the initiatives the Squad implemented during the past few years is a workshop for University of Hawaii at Manoa Accounting Club and Beta Alpha Psi members about becoming a CPA. We address why one should pursue this credential and the process of obtaining a license. Although the exam has evolved over the years (no longer paper-based and parts are taken one at a time), much of the advice is unchanged (if you have the opportunity to take the exam before starting your career, do it, because it's much more difficult to study while working). After the formal presentation, a few new Y-CPAs share their thoughts and experiences regarding how to prepare and take the computer-based CPA exam. I am often impressed by the level of engagement demonstrated by these aspiring CPAs. I can confidently say our profession has a bright future.

I highly encourage Y-CPAs get involved. Serve on an HSCPA committee. You can start by volunteering for the Y-CPA committee. Attend our events and network with peers. Make a positive difference. Give back to the community through our service projects.

Our annual events include:

- Preparing food bags for disadvantaged children through the Hawaii Foodbank
- Cleaning Ala Moana Beach Park the first Saturday in November
- The popular and well-attended Meet the Pros Accounting Mixer
- Next February, we will participate in the Volunteer Income Tax Assistance (VITA) program, which is part of the Hawaii Alliance for Community-Based Economic Development's (HACBED) Family & Individual Self Sufficiency Program. Training is available for those who do not regularly prepare income tax returns.
- Finally, come to our social events. Y-CPAs are fun! We usually feature a speaker who discusses a topic relevant to us.

After 15 years in public accounting, I am just about willing to face reality, I think. I am a not-so-young-CPA, who is looking forward to being considered a young-at-heart-CPA. Aloha to my fellow Y-CPAs!

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	Initial Terms (months)	Interest Rate	Monthly Payment	Repayment Terms (months)	Interest Rate	Monthly Payment		
<b>PLAN A</b>	18	0.00%	\$0	60	8.66%	\$412	78	5.32%
<b>PLAN B</b>	18	0.00%	\$0	72	8.66%	\$357	90	5.65%

**APPROVED CONTRACTORS:** Alternate Energy    Island Pacific Energy    KumuKit Solar Electricity (Hawaii Energy Connection)    MK Electric



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\*APR is accurate as of 10/1/13. APR is based on a 0.25% discounted interest rate when payments are automatically made from a CPB checking account. If automatic loan payment is selected and later canceled, the interest rate will be increased by 0.25% and the monthly payment would increase. The loan amount cannot exceed the contract amount for the photovoltaic system (materials and labor, sales tax, extended manufacturer's warranty) with a Central Pacific Bank participating photovoltaic contractor or company. Maximum loan amount: \$50,000. Offer limited to Hawaii residents and Hawaii residential property (1-4 units). This loan program is subject to change or cancellation at any time without notice. Credit application required and subject to credit approval. Certain restrictions apply.