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**H S C P A**

Hawaii Society of  
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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 to HSCPA, 1000 Bishop Street, Suite 802, Honolulu, Hawai'i 96813.

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# President's Message

By Ryan K. Suekawa

An AICPA Board Member recently referred me to an interesting website called Accounting+. I hadn't heard about this website prior to that conversation so I did some research into the site. I found the site extremely interesting and would like to highlight it for our members.

The Center for Audit Quality (CAQ), an affiliate with the AICPA, created the Accounting+ website. The CAQ announced their goal of the Accounting+ site was to increase the pipeline of diverse accounting students, and to provide resources for recruiting students into the accounting major and prospective graduates into the auditing profession.

[Accounting+](#) helps to accomplish these goals by promoting the personal interests and abilities that are ideal for accountants, the exciting lifestyle and career options available, and the large demand for new accountants.

My impression is the Accounting+ website is tailored toward high school and college students looking to learn more about the accounting profession. For example, the website is interactive with links to social media accounts and lets users stay in contact for site updates.

The site poses questions like:

- What's so great about accounting?
- Are you concerned about paying for college?
- How do accountants dress?
- What types of accountants are there?
- Is it all office work?



To check how the Accounting+ site's message resonated with college students, I performed an unscientific sample and asked two college students to explore the Accounting+ site. The first was a college sophomore who wanted to learn more about accounting before declaring a major, and the other was an accounting student looking to decide on a specific accounting career path. The feedback from both students were positive. They found the site very interesting and addressed questions that they also had about the accounting career path.

Tailoring messages to high school and

college students are important for our accounting profession. The AICPA's State of the Profession study reported that nationwide accounting majors are currently trending downwards. Messages that resonate with our high school and college students will be important to ensuring our local and nationwide workforce have an ample supply of accountants.

If you have the opportunity, please share the Accounting+ website with high school and college students and ask them what they think. Or, if you're curious, explore the site yourself, and [put yourself in the mindset of a younger accounting student](#).



Past president Ed Nakano presents Val Peralto with a Distinguished Service award for her service on the HSCPA Board of Directors from 2016-2022. Mahalo, Val!



# How to Evaluate Resumes the Right Way

By Jacqueline Lombardo of Boomer Consulting, Inc.

When looking at an organization's level of success, we often forget about the people behind the organization that drive revenue, profits, client relationships, growth and culture. We know an organization can be negatively impacted by hiring the wrong person. A bad hire impacts the organization's productivity and has financial costs, but it also affects overall employee morale.

Recruiting is an essential business strategy. But finding the right "who" for a position isn't a walk in the park. Below are five strategies to help you better evaluate your resumes to find the right fit.

## Clarity on skills, experience & education requirements

Even if you post an effective job description, you will likely need to review resumes from unqualified applicants. Before screening any resumes, create a checklist of minimum mandatory qualifications. Hold all candidates' resumes to this checklist—if a bachelor's degree is mandatory, any candidate moving forward should have a bachelor's degree.

## Understand unconscious bias

We all have unconscious biases. It's crucial to understand

your biases before screening resumes and look for ways to reduce these biases throughout the evaluation process.

There are software programs that can

blind out specific information to ensure you review resumes by skills, experience and education only. If these tools aren't in the budget, create a scorecard to rate each candidate on a numerical number to take feelings out of the hiring process. I've included a sample scorecard below.

## Read the resume

A resume can tell you a lot about a person. Are they detailed oriented? Or is their resume filled with careless typos? Do they use phrases such as "familiar with" or "part of" to camouflage a lack of experience? Do they leverage buzzwords designed to catch your attention? Did they include examples of how they added value to different organizations, including percentages, dollars and other quantitative statistics? Do they take full credit on a project, or are they collaborative—i.e., were their accomplishments done "single-handedly" or as part of "the whole team?"

As you review resumes, remember not to get too hung up on a person's title. Job titles can mean different things to

While job titles can be helpful, take the time to review the detailed bullet points to really understand that person's role and impact on the organization.

## Look for red flags

The following red flags don't necessarily mean you must dismiss the candidate, but as an employer, you may want to be prepared to ask more questions during the interview process.

## Missing education dates

If there is no degree completion date listed on the resume, you have a right to ask the candidate if they completed their degree or not. Education is not a protected class, and many roles these days require a degree.

The candidate may not have finished their degree, or they may leave the dates off for fear of being ruled out for age or other reasons.

## Unexplained gaps in employment

Candidates may take off time between jobs for numerous reasons such as being a primary caregiver, a family emergency, military service or travel. This shouldn't be used against a candidate if they can provide context.

This is only a red flag if they're unwilling or unable to explain gaps in employment. Be prepared to ask open-ended questions to learn more.

## Short stints at companies

We have all seen the "job hopper." For

Candidate	Experience	Education	Soft Skill: Communication	Hard Skill: Project Management	Total
	1 = Min 2 = Desired	1 = Min 2 = Desired	1 = Poor 2 = Average 3 = Strong	1 = Poor 2 = Average 3 = Strong	4-10
Applicant #1					
Applicant #2					

different companies. For example, a manager title doesn't always mean that person had direct reports—they may have managed large projects.



some candidates, job hopping can be looked at as ambitious. But we want to hire someone who is looking to grow with our organization and shows commitment. As with the other red flags mentioned here, it's important not to make assumptions about why a candidate left the job. Instead, ask them to expand on their reasons for changing jobs quickly during the interview to understand their time at each organization.

### Be fair but open-minded

While a checklist can help narrow your resume pool to those who meet the minimum essential job qualifications, remember to stay open-minded. Not all

candidates follow a traditional career path, and not all skills and strengths appear on a resume.

A resume is only a snapshot of a person and their career, but it can help you prepare interview questions. The bottom line is that if a candidate catches your interest, it may be worth exploring.

You can tell a lot from a person's resume, but it's only part of the picture. Paying attention to the details of a resume upfront can help you evaluate candidates to ensure you get the right person for the job. But remember, nothing takes the place of getting to know a candidate to see if

they are the right fit for your organization from a culture and values perspective.

*As a Project Manager for Boomer Consulting, Inc., Jacqueline plans, executes and manages the people, resources and scope of many of our firm's projects, programs and events. Her primary focus is on managing projects for IT Consulting, Strategic Planning and Talent Consulting. In addition, Jacqueline works closely with leadership to oversee the company's human resources by managing hiring, onboarding, training and development and overseeing our Human Resources Information Systems (HRIS).*

## Proposed Amendment to HSCPA Bylaws

A special members meeting will be held in conjunction with the 62nd Annual Conference on November 18, 2022 at the Prince Waikiki Hotel. The following proposed amendment to the bylaws will be placed on the agenda.

Amendment to Section 2.12(4) to limit Retired Membership to persons who (a) were previously Voting Members of the HSCPA, or (b) currently reside in Hawaii:

**NON-VOTING MEMBERSHIP.** Non-voting members shall include non-resident, associate, faculty, retired, life, committee affiliate, student and honorary members, as defined below.

(4) **RETIRED MEMBERSHIP.** Any person who has retired and is not engaged in the practice of public accounting or any other major occupational activity, and who:

(a) holds, or has previously held, a certified public accountant certificate issued by any state, territory or possession of the United States or the District of Columbia, and who has retired and is not engaged in the practice of public accounting or any other major occupied activity currently resides in Hawaii; or

b. Was previously a Voting Member of the Society.

A previous holder of a CPA certificate may become, or continue as, a retired member after voluntarily relinquishing his or her certificate, but not after the revocation or cancellation of his or her certificate for disciplinary reasons. The member must so state in writing to the Board of Directors before July 1 to be granted retired membership status effective the beginning of the next fiscal year.

**Text to be deleted is shown with strikethrough, text to be added is shown underlined**

**Brief explanation:** As currently written, Retired Membership in the HSCPA is open to persons who never practiced in Hawaii and do not live in Hawaii. Persons in other states are apparently seeking Retired Membership in the Society as a way of getting insurance benefits from the AICPA. This amendment would add restrictions, limiting Retired Membership to persons who actually live in Hawaii or who were previously Voting Members of the HSCPA (wherever they may live now).

## Webinars Delivered to You!

**November 3-4**

[Hawaii Technology Conference \(Virtual\)](#)

**November 7**

[Governmental Update – What's New for 2022](#)

**November 8**

[Disclosures – The Key to Financial Statements](#)

**November 9**

[Assisting the Survivors – CPA's Role in the Decedent's Estate](#)

**November 15**

[Reducing a Business Owner Client's Exposure to Social Security and Self-Employment Taxes](#)

**November 16**

[The Tax Aspects of Cryptocurrency](#)

**November 17**

[2022 Nonprofit Accounting Update](#)

**November 18**

[HSCPA 62nd Annual Conference: Value Kindness](#)

**December 1**

[Nonprofit Tax I Legal Update](#)



# TAX FOUNDATION OF HAWAII

Hawaii's Watchdog on Taxes & Government



By Tom Yamachika

## Our Kids Are Going Away

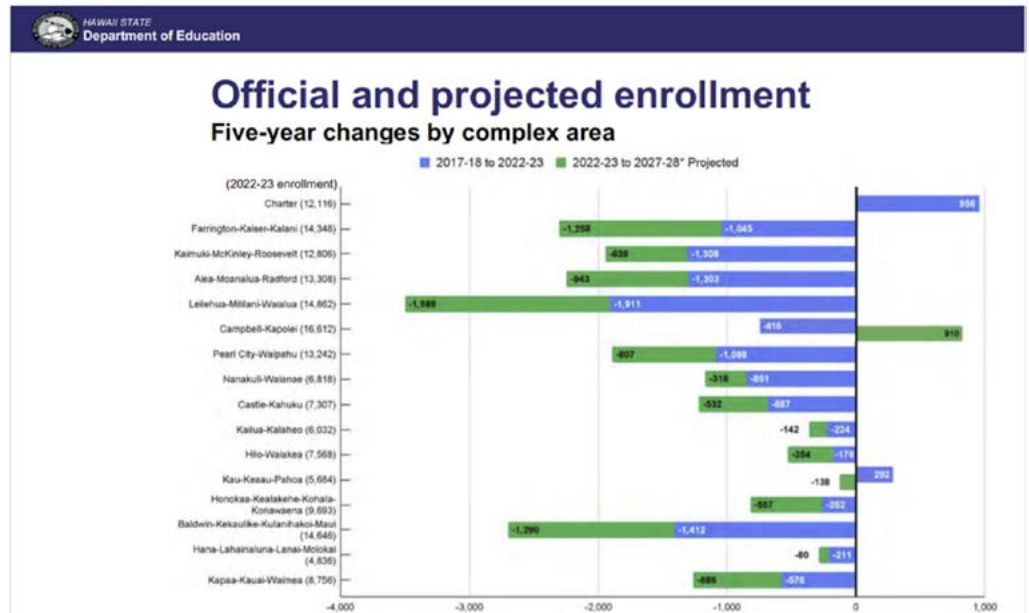
We at the Foundation have been warning lawmakers for several years now that our state has been losing people. News media and some local nonprofits have been trying to find out why. The people leaving have said that they are unable to make ends meet here between the high cost of living and taxes.

We have told lawmakers that the tax environment here in Hawaii already has reached a point where people are “voting with their feet” and getting on a plane with a one-way ticket out of here.

You don't believe that?

The Hawaii Board of Education had a special meeting on September 15, 2022, to consider strategic planning. Tammi Oyadomari-Chun, one of the three new deputy superintendents that have just started with the Department of Education, presented some very telling data to the Board of Education.

In the chart, the blue bars represent the loss (or gain) in student enrollment, by complex area, over the last five years. The green bars represent the projected loss (or gain) in student enrollment over the next five years. Not considering charter schools, enrollment dropped



from 168,152 in 2018-19 to 156,518 in 2022-23, and it is projected to decrease further to 148,096 by 2027-28.

Source: Hawaii Department of Education.

Of those students who have left in the past five years, more than half said they were moving to another U.S. state. The second most mentioned reason was transferring to a private school, but that applied to about 15% of exits.

Kids are leaving Hawaii.

The data also looked at the reasons why teachers hired by our school system were leaving. Over the past five years, roughly half of the teacher resignations were because the teachers were leaving Hawaii.

Teachers are leaving Hawaii.

The evidence is piling up. Folks are heading for the exits. Is our State population sustainable? If we don't do something to make Hawaii a better place to live, Hawaii residents may have something in common with the Hawaiian monk seal, nene goose, or green sea turtles: they'd be endangered species.

*Tom Yamachika is President of the Tax Foundation of Hawaii - the 'watchdog' that keeps an eye on Hawaii's taxes. Tom is also the owner of Aloha State Tax, a small law firm with emphasis on State taxes. Prior to going solo and the TFH, Tom was a principal with Acuity LLP where he managed the tax consulting practice, including quality and risk management and practice development.*





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# Automate Regulatory Compliance

Businesses are required to ensure compliance. So, why not automate regulatory compliance? One simple compliance automation you can do is with these three steps to ensure compliance is working correctly on your website. Most businesses have a website where they can “meet” their consumers. Further, many websites gather and measure user data in some form. For instance, this occurs regardless of whether they conduct the bulk of their business online or offline.

To be compliant, you must be aware of the most critical regulations currently in force. In addition, data laws can apply specifically to your website.

Organizations now have the chance to manage their websites efficiently while being compliant – by implementing automated compliance solutions. Additionally, automated compliance improves productivity, website performance, and the quality of work. Consequently, this gives businesses a more decisive competitive edge.

By automating compliance decisions, workflows, and reporting, compliance automation improves an organization’s capacity for risk management. Why is compliance automation essential? Automated workflows, decision support, and trigger-based notifications minimize the need for numerous ad-hoc manual communications such as email, phone calls, and in-person meetings.

Above all, compliance is a crucial component of commercial and operational success. For example, in this age



laws, compliance automation enables businesses to meet the increasingly high expectations of their customers.

## Why is compliance automation essential?

Automated workflows, decision support, and trigger-based notifications minimize the need for numerous ad-hoc manual communications such as email, phone calls, and in-person meetings.

Above all, compliance is a crucial component of commercial and operational success. For example, in this age of expanding financial and non-financial laws, compliance automation enables businesses to meet the increasingly high expectations of their customers.

## Benefits of compliance automation

- Improved website performance
- Increased decision-making ability due to instantaneous, real-time risk assessments
- Saves time and cost on every level of the compliance process, allowing the organization to concentrate on more strategic areas
- Reduced number of compliance incidents

- Consolidated data can be displayed in a single control center
- Automated auditing and reporting process
- Uniform compliance process across the entire organization and website
- Accurate and effective management of the organization’s and website’s potential risks and vulnerabilities

## 3 Steps to ensure automated regulatory compliance is working correctly on your website

### 1. Understand the reach, audiences, and applicable regulations of your website

Firstly, and prior to anything else, you must be aware of the compliance standards and laws that apply to your website, company, and industry. This can appear evident at first glance. For instance, HIPAA compliance is a must for any healthcare provider or covered entity doing business in the US.

Knowing what your regulatory frameworks are will be the first step in using compliance software to apply and enforce them.

Secondly, you should understand your website’s reach, audiences, and applicable regulations. What about laws that are specific to each state? Consider a company that has operations in numerous countries or regions? What if a customer or website visitor comes from the European Union even though your company is in the US or Canada?

### 2. Effective integration of compliance automation on your website



One of the most frustrating aspects of compliance for employees is how frequently it seems to interfere with their workflows.

Integrate compliance automation technologies in a way that has little to no effect on workflows. Additionally, deep integration guarantees that any changes that can lead to non-compliance are instantly flagged.

Furthermore, addressing Vendor Risk would be beneficial. If the supply chain is not secured, even the most secure company in the world could become vulnerable. Like computer endpoints, your vendors and business partners are a part of your ecosystem. Therefore, you must have multi-tenancy support in any automation compliance system you deploy.

### 3. Take into account the comprehensive business strategy

We have moved past the time when several programs and departments could function independently of one another. Therefore, your integrated risk management and GRC strategy should include your compliance automation. And the end objective of this strategy should coincide with your business's strategic goals.

## Additional tips for enhancing automated regulatory compliance on your website

### 1. Track website changes

Automating compliance allows you to easily monitor website changes. For example, you can track changes to dozens or hundreds of web pages. This will help boost website performance and availability while



also ensuring regulatory compliance.

You can also integrate the automation compliance system to monitor changes on password-protected pages or other content that requires form submission. As a result, your customers and website visitors will also benefit from comprehensive, quick, and precise website change detection.

In addition to keeping track of web users, tasks, and activities, a comprehensive compliance workflow management system also maintains documentation.

### 2. Segment data

An example of segmenting data is the development of automated algorithms that separate information according to the legal ownership of data. After that, segment further according to the features or content of the data.

Categorize more by possible uses for the data in question. For instance, a possible use is whether or not the data has a feature that could make it a potential target for hackers.

### 3. Password security

Managing login credentials is another area in which automation helps with data protection. One of the biggest threats to modern internet businesses is weak passwords. But weak passwords are also one of the easiest things to avoid.

Employee passwords should be changed when a compromise is suspected. Automatic notifications and lockouts, if they

forget, can stop many common password problems. A managed PKI solution will help IT teams maintain visibility and control over their digital certificates. A PKI Solution promotes staying secure while ensuring minimal service and availability interruptions. Two- or multi-factor authentication can also help stop hackers from gaining access to company systems, websites, and information.

## Final thoughts

High-tech solutions are necessary for today's compliance concerns. Meanwhile, as technology develops, data privacy rules also evolve and grow. Indeed, a flexible, automated data and identity management system will be essential for organizations and their websites. As a result, high-tech solutions will help, considering the continual emergence of new regulations and threats.

Above all, there is a good reason to implement continuous compliance. Ideal solutions will facilitate the management. But they won't eliminate the requirement for ongoing evaluation, assessment, and revision of your strategy. Certainly, there will always be a new tool, a new law, or an operational change that requires your attention. If you automate regulatory compliance, you can focus on your business. Freely giving such attention to your website and business while maintaining regulatory compliance is made simpler by automation.

Many of the ideas in this article came from Peter Bray. Peter is an AI practitioner with a keen interest in competitive intelligence and web change monitoring. He is the CEO of Fluxguard.



# CPA FIRM MICROCOMPUTER TECHNOLOGY

By Joy Takaesu of The CPA Collective



Microsoft has released Windows 11 22H2, also known as the Windows 11 2022 Update, its first feature update for Windows 11. The 22H2 update includes a redesigned File Explorer with a “Home” view that lists Quick Access, Favorites, and Recent files. Support for File Explorer tabs is expected in a later release. The update also includes new security features such as Smart App Control, which blocks unsigned or untrusted applications from running. Other security enhancements include protected processes that help prevent credential theft, and a new additional encryption layer for BitLocker called Personal Data Encryption.

When you copy text in version 22H2, a new “Suggested Actions on Copy” feature will autodetect certain types of data, such as phone numbers and calendar dates, and pop-up suggested actions like calling the phone number, or creating a Calendar event. The update also includes the Win-

dows 11 Clipchamp video editor by default.

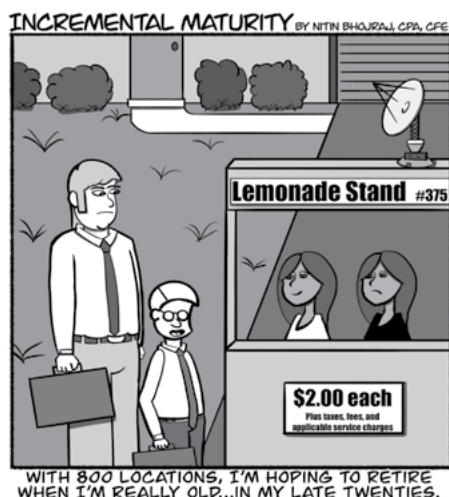


Researchers warn that scammers are increasingly using a spamming technique in order to get past multi-factor authentication. Multi-factor authentication (MFA) is meant to add an extra security layer, so that even if a user’s login password is compromised, an attacker wouldn’t be able to access the targeted account without the second authentication factor, such as entering a temporary one-time code, or manually accepting an MFA push notification from a smartphone. In “multi-factor authentication (MFA) fatigue” attacks, the attacker repeatedly spams MFA approval requests to the user over a prolonged period of time, in the hopes that the overwhelmed user will eventually approve one of the prompts.

In the recent high-profile Uber breach, the hacker spammed an employee with MFA push notifications for over an hour, then posed as Uber IT over WhatsApp and convinced the employee to accept the MFA push notification in order to make the flood of notifications stop.

One option to mitigate against MFA fatigue attacks is to enable a feature like Microsoft’s MFA number matching (called Verified Push by Duo) when available. When attempting to log into an account with number matching enforced, after entering the username and password, the user’s authentication app will display a number, which must be chosen or entered on the login screen. This helps to prevent an auto-pilot or inadvertent approval of an MFA push notification, because the numbers must match in order for the login to be approved.

If you have any questions or comments, please call me at 808-837-2517, or send email to [jtakaesu@thecpacollective.com](mailto:jtakaesu@thecpacollective.com).



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Referral Rally

Time Management



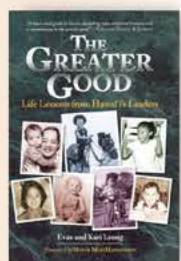


# Norman's Book Review

## *"The Greater Good"*

by Evan and Kari Leong

Back in the early 2000's, Evan and Kari Leong embarked on a journey to discover the very best "seeds of knowledge" to help everyone achieve a successful life. Over a year and a half, they interviewed hundreds of the most prominent business, community and government leaders in Hawaii and around the world. "The Greater Good" is the result of their research. It was printed in 2007 but 15 years later in 2022, the words of wisdom still apply and are timeless.



In their research, Evan and Kari found that "the foundation of success is built upon seven core values: What's Your Purpose, Follow Your Passion, Giving Back, Overcoming Adversity, Building Relationships, The Importance of Family and Undeniable Faith." They dedicated one chapter for each core value, and split the stories from the 45 highlighted leaders between these core values. The following are some of the messages and stories detailed in the book to give you a feel of how personal the book is.

### **"We Did Not Get Here Alone"**

So often media idolizes high achievers and makes it seem like they have something special that others don't have. Many leaders interviewed remarked, "you did not get here alone. Think about all of those people who supported you and sacrificed so that you could go to a good school, get a good job, raise a healthy family ..."

### **"We All Start Off As Children"**

Interestingly, "no matter what precon-

ceived notion Evan and Kari had of their interviewees, they always came out of the interviews with a different perspective. They realized these successful people started out like you and me and developed into high achievers. Accordingly, they included childhood pictures of whomever they quoted as a reminder that "we all start off as children" and our choices and decisions along the way make up who we become."



### **Bringing Honor Home, The Late Senator Daniel Inouye**

The late Senator Inouye's grandparents worked in the field on Kauai, his father started his education at 14, and as the eldest son in the family, Senator Inouye was looked upon to do something big with his life and make them proud. At an early age he remembered being told, "Never dishonor your family." This stuck with him through his life.

After being wounded four times and losing his right arm, he felt he should do something to help people after he got out of military service. He had planned to be a doctor, but had to change his plan due to his arm. Instead, he followed his friend Senator Bob Dole's plan to study law, run for office and become a senator, and make a difference in people's lives through government service.

We all know how great the late Senator Inouye was for Hawaii and the United States. He knew he made his father proud when his father remarked on camera after meeting President John F. Kennedy, "I've just seen the President of the United States, I've seen my son become a United States Senator. I can die now." Personally, Senator Inouye said he had fulfilled his own dream of loving his work, helping to make a difference in people's lives and being a part of government's decisions that impact us all in a positive way.

When the HSCPA contingent visited Senator Inouye biennially, it was always the highlight of the trip. His stories, commitment to helping the Hawaii people and aloha spirit were truly inspirational.

### **Plantation Lessons, Duane Kurisu**

As Duane reflects, "While growing up on the Hilo Coast and in the plantation towns, words and actions always came from the heart, values like trust, respect, honesty and gratitude were a way of life, it was friends helping friends, and people helping people. Keeping these old ways alive will allow our children to build strong family and community values. We must show our children that we must be good people first and that all the other good things will naturally follow. Real satisfaction in life comes from within. Yesterday's





basic human values are the catalyst for creating tomorrow's solutions."

"Am I the best person that I can be? Have I lived my life with all my might? These are the questions that guided the plantation workers and their children. These are the questions that should guide us today."

## Two Tracks To Success, Walter Dods

Walter would tell all his employees that if they wanted to be successful at First Hawaiian Bank, they would have to climb up two parallel tracks at the same time – the business track and the community service track.

He has been involved in community affairs his whole life, and loves it! Walter found that amazing things happen if you spend time in the community with pure thoughts of helping the community. Your business benefits dramatically by it, too! Walter learned that community service allows you to develop a network, make lifelong friends, observe the greater community, and develop leadership qualities because it's much harder to motivate volunteers than it is employees. Lastly, he notes that community service truly pays off as he has seen it time and time again within his own organization.

## Bound Feet – Unbound Spirit, Vicky Cayetano

Vicky fondly remembered her grandmother whose attitude towards adversity inspired her. When Vicky asked her grandmother where her strength came from, she said when her feet were being bound and bones were being broken in her toes and feet, she remembers saying to herself, "You can break my bones, but you can't break my spirit." Persistence and perseverance were also her grandmother's mantra as she had to raise 10 children

when Vicky's grandfather died very young, with bound feet as a physical handicap and with no education.

Whenever Vicky has challenges in her life, she thinks of her grandmother.

## My Mom, Lincoln Jacobs

Moms play an integral part in our lives. For Lincoln, his mom was his primary parent, best friend and mentor. She did her best to provide for him mentally, physically and emotionally. She was aware of the choices and mistakes he made and continually reminded him of the right path and how his choices would lead to consequences. Mom wanted to make sure Lincoln wouldn't get stuck in the same situation of being poor his whole life. She pushed him to get the most out of the public school system and excel in education. She taught him the importance of living frugally, working hard and saving money, which he did.

Lincoln broke the cycle and he did it with his mother's love. Her love and support have kept him strong and on track, moving forward and keeping everything in a positive direction.

## Sometimes It's Destiny, June Jones

I remember clearly when June Jones passed up \$7.5 million over a five-year contract to coach the San Diego Chargers, to instead takeover the University of Hawaii (UH) football team that had just finished 0-12. Why did he take the UH job?

June prayed over and over for any answer from God. He asked Him to please guide him and show him. He



met Hawaii's Jim Donovan, Hugh Yoshida, Ed Wong and Edison Miyawaki at 9 a.m. in the morning after just receiving San Diego's enhanced offer the previous day, as a courtesy. June even had a check in hand to cover all expenses for coming to California, was going to make a donation to the UH program, and was planning to tell them he was not going to take the job. Five minutes into the meeting, however, June knew instantly that he was supposed to go with UH. Edison Miyawaki couldn't believe it and asked June three times how he could leave all this money in San Diego. Finally, Ed Wong said, "Edison, sometimes it's destiny." That was it. Until this day, June remembers when Ed said that. June knew that was his answer to his prayer.

June believes that God gave him the UH opportunity and brought him to UH for a reason. It wasn't just about moving locations or winning games, it was about changing the lives of the players, coaches and the fans. They, too, changed who June was, and with God's guidance, it has made him a better person.

## Summary

Evan and Kari's book reminds us how special it is to grow up and live in Hawaii, and we have many successful role models we can learn from. It's a book about "making our lives better and making a difference."

In a message to their two sons, Evan and Kari hopes that this book will be useful to them throughout their lives. They hope their sons will use the knowledge to be successful in whatever they choose to do and whatever path they take. Lastly, they want their sons to remember to be passionate, be good people, say their prayers, and never forget they love their sons to the moon and back. Well said ... thank you, Evan and Kari!!!



## Building the Pipeline

By Adrian Hong

Staffing has been a significant issue for CPA firms at both the local and national level. To ensure the profession continues to grow and prosper, the HSCPA has put a lot of focus on strengthening the pipeline of students into the profession. The following are the initiatives currently underway to improve each stage of the pipeline:

### Getting Students into Accounting

- Outreach to high schools and colleges

### Getting Students to Graduate with an Accounting Degree

- Hawaii Society of Certified Public Accountants Scholarship
- HSCPA Family Scholarship Endowment

### Getting Students & Professionals to Pass the CPA Exam

- HSCPA DEI CPA Exam Review Course Grant
- HSCPA CPA Exam Scholarship

To get students interested in accounting, the YCPA Committee and YCPA Squad conduct presentations at the high school level about what accountants do, salary ranges, how they add value, and the differences between an accountant and CPA. We also help high school students with various projects whether it's helping them form a business plan or being interviewed for a class project.

At the college level we conduct presentations on facilitation skills, interpersonal skills, and how COVID-19 is changing the workplace. We help them understand what will be expected of them once they enter the profession and what skills they need to develop. We also answer a lot of questions about what path to choose in the profession and what paths are available.

The Hawaii Society of Certified Public Accountants Scholarship (admin-

istered through Hawaii Community Foundation) and HSCPA Family Scholarship Endowment (administered through University of Hawaii Foundation) help college students pay for their accounting degree. The HSCPA recognizes that cost is a major factor in a student's decision of whether to become a CPA. Defraying these costs helps lower the barrier to joining the profession and opens the profession up to a broader range of students.

The HSCPA CPA Exam Scholarship and the HSCPA DEI CPA Exam Review Course Grant were created to help defray the costs of preparing for and taking the CPA Exam. Both the Exam and the review courses cost thousands of dollars, which is a burden for accounting degree graduates and new professionals. The HSCPA doesn't just want more accounting graduates, it wants those graduates to become CPAs. Removing financial barriers helps to make it more likely that graduates and new professionals will sit for the Exam.

If you are interested in any these initiatives and what they can offer you or someone you know, please contact the HSCPA at [info@hscpa.org](mailto:info@hscpa.org). These scholarships and review course grant are meant to be used. We need to continue supporting Hawaii's best and brightest entering the profession, and the HSCPA is committed to doing its part to ensure that the profession has a prosperous future.



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# HSCPA 62nd Annual Conference

## Back In Person! • November 18, 2022 • Prince Waikiki Hotel

With COVID variants now being a ‘way of life’, many are returning to in-person connections again. Yes, we miss seeing each other, giving aloha hugs or handshakes (at your discretion and if you’re comfortable), and having face-to-face interactions. The joy of living real life is back if we choose to make it happen.

This year’s Annual Conference will feature the realities of the global environment – nationally and locally in Hawaii – good and not-so-good. But, through it all, we remain to be humble and kind. This contrast will be featured at the Conference as integrity is the pledge of the profession. Sit tight and pay attention as we take you on a ride of highs and lows. As Tim McGraw’s Grammy-award winning song goes, “. . . don’t steal, don’t cheat, and don’t lie ~ I know you got mountains to climb, but always stay humble and kind”.

Break out of quarantine and join us in person at the 62nd Annual Conference as we welcome a great line-up of speakers. Here to provide the latest developments in the profession will be Eric Hansen, past chairman of the American Institute of CPAs (2018-2019). Eric will discuss the most current professional issues and share insights on some of the major initiatives

underway and on the horizon. He will provide insight on the forces shaping the accounting profession and how it will affect members and organizations.

Political corruption is serious and undermines the public’s trust in our system. The Honolulu Department of the Prosecuting Attorney, Steven Alm, will be introducing a number of legislative proposals for the 2023 session aimed at giving us more tools to investigate and prosecute corruption cases. He has been a strong proponent of prosecuting

political corruption during his time as the United States Attorney and as a Circuit Court judge. Prosecuting Attorney Alm is now happy to be the Honolulu Prosecutor and will continue this effort.

You won’t want to miss this riveting presentation on the “greatest corruption case in Hawaii history” as Alexander “Ali” Silvert shares the inside story of his book, “The Mailbox Conspiracy”, a fascinating study in the corruption of power and the abuse of public office. When HPD police chief Louis Kealoha and his wife, Katherine, the city’s deputy prosecutor, reported their mailbox stolen to frame a family member, it was only the beginning of an elaborate conspiracy. You’ll be kept on the edge of your seat!

To continue keeping your minds stimulated, we’ll partake in friendly competition with Trivia by Trey! Think you know geography, music, news, food, entertainment, ??? Well, you’re up for the challenge! It’ll be fun and interactive with prizes – yes!

Timely updates, useful information, and amazing stories for 7 hours of CPE, food to fill your belly, SWAG, happy hour and hella fun! Don’t miss this event and register now!

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## Annual Conference Speakers



**Eric Hansen, CPA, CGMA** served as chief operating officer of FORVIS, a national CPA and advisory firm that helps people and businesses realize their goals. He has 34 years of experience providing audit, tax, and consulting services to public and closely held private companies. Industries served include manufacturing, healthcare, construction, transportation, and financial services. Eric is a member of the American Institute of CPAs (AICPA) and Missouri Society of CPAs. He is the past chair of the AICPA Board of Directors and was a member of the AICPA Future of Learning Task Force. He also previously served on the AICPA Governing Council. Eric participated in various trade organizations and has served in a variety of leadership and teaching positions.



**Steven Alm** is Prosecuting Attorney for the City and County of Honolulu. He was a Circuit Court Judge from May 2001 to August 2016 where he presided at over 200 jury trials and thousands of guilty pleas and sentencing. In 2004, he helped create Hawaii's Opportunity Probation with Enforcement, also known as the HOPE Probation program. From 1994 through 2001, Judge

Alm was the United States Attorney for the District of Hawai'i. During his tenure, the office focused on corruption, white-collar crime, and large-scale drug trafficking. Judge Alm stepped down from the Bench on September 1, 2016 and temporarily relocated to the Washington D.C. area for him to consult with judges, probation officers, non-profits, and government entities nationwide to implement the HOPE strategy with fidelity.



**Alexander "Ali" Silvert** was raised in New York City and Vermont. After graduating from UCLA and driving a cab in New York, and a year of post-graduate political science courses at New York University, he switched to Boston College Law School where he obtained his JD in 1984. Ali worked as a state and federal public defender in Philadelphia before moving to Honolulu in 1989 with his wife and three-week old son to work at the Hawaii Federal Public Defenders Office. In October of 2020, Ali retired as Federal Public Defender after 33 years. He has written a book about the Puana/Kealoha case entitled "The Mailbox Conspiracy: The Inside Story of the Greatest Corruption Case in Hawaii History." Ali is currently a lecturer at the University of Hawaii Richardson School of Law and runs his own private federal criminal law consulting firm in Hawaii.

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