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President's Message

By Ryan K. Suekawa

I recently attended the AICPA Fall Meeting of Council in Chicago with fellow Council members Trisha Nomura (AICPA Board of Director); past-President; Darryl Nitta, and Kathy Castillo (HSCPA Executive Director). The AICPA highlighted national issues affecting the accounting profession, as well as gave us time to discuss with other state CPA societies on how we're dealing with critical issues.

Barry Melancon, President and CEO of the AICPA gave a presentation that posed interesting questions for the future of the accounting profession. Specifically, Barry's presentation discussed 'What could 2030 look like for the accounting profession?'. He categorized the discussion into five categories: talent, economy, digital transformation, company culture, and financial reporting. I've summarized some key questions from his presentation below.

Talent - Today, we're concerned with filling open positions. But as we think to the future, should we be more concerned with reskilling our employees? Should we also be thinking about ways to ensure that we upskill ourselves and employees to remain relevant?

Economy - Currently, inflation is part of many economic conversations. As we head to 2030, will we still see the same levels of economic growth? Or, will there be some form of slowdown that we should prepare for?

Short-term vs. long-term impacts

2023:

- Finding and retaining talent
- Impact of inflation
- Accelerated digital transformation
- Maintaining culture
- Scrutiny on ESG reporting

2030:

- Reskilling, upskilling more vital than ever
- Economic downturn, growth deceleration
- Accelerated innovation
- Digital-savvy Gen Z leadership
- Broadened corporate reporting

Digital Transformation - We're already experiencing many aspects of digital transformation. The COVID pandemic seems to have accelerated much of that transformation. As we look to 2030, will "digital transformation" be replaced with more and faster large-scale innovation?

Company Culture - Companies of all sizes and industries seems to have adopted varied working arrangements because of COVID and various employees seem to have various work preferences. Some wonder if this has an impact on maintaining company culture. As we

look to 2030, should we also be thinking about changes to company culture resulting as digital-savvy Gen Z (those born in the late 1990's - early 2010's) take on leadership positions?

Financial Reporting - Today, there is a lot of discussion about Environmental Sustainability and Governance (ESG) financial reporting requirements. Should we also be looking at the broadened role of corporate financial reporting?

There's no way to predict 2030 with certainty, but these questions are interesting to think about.





Are You Basing Decisions on Junk Employee Engagement Metrics?

By Sandra Wiley of Boomer Consulting, Inc.

Employee engagement has shifted from solely a human resources metric to a top priority in many firms. But we have a long way to go.

Despite growing attention from leaders and managers, employee engagement is declining. According to Gallup, from 2020 to 2021, employees who identified as engaged fell from 36% to 34%, while the number of employees who identified as actively disengaged rose from 14% to 16%.

If you're making every effort to improve engagement in your firm and not seeing the

results you're hoping for, it might be time to consider where you're getting your data.

Junk employee engagement data

Many companies measure employee engagement with surveys, but according to Gallup, it's easy to find companies with poor customer service reputations, serious culture issues and poor busi-

ness performance who say 80% of their employees are engaged.

The numbers just aren't adding up.

Unfortunately, employee engagement surveys are too easy to manipulate. For example, the people designing the survey might cherry-pick questions, phrase questions in a way that leads people to the answer they want, manipulate the measurement scale, or try to boil engagement down to a single measure to produce overly positive results.

In the end, the employee engagement surveys become a useless exercise designed to make the company look good on paper rather than provide a clear picture of what's really going on.

How to improve employee engagement data

Despite their limitations, I don't believe firms should dump employee engagement surveys. They can be a valuable source of feedback when used correctly. Here are some tips for improving yours.

- **Outsource survey creation and reporting.** It's too easy for people working in the firm to unintentionally word survey questions in a way that encourages positive responses. Work with a third party to design, conduct and report on your engagement metrics. You might not like the

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results, but they will be more accurate. Gallup's Q12 Survey and Qualtrics employee net promoter score (eNPS) are excellent options.

- **Ensure you have a large sample.** Some surveys are sent only to a small sample of employees or a particular department. Broadening your sample size to include as many employees as possible will give you a better idea of what's really happening.
- **Guarantee anonymity.** Employees need to know they can speak freely to be honest about how they feel about their job and the company. You'll get higher response rates and more honest answers when your surveys are anonymous.
- **Communicate the value.** It's human nature for people to think, "What's in it for me?" before taking any action. If

employees believe engagement surveys are a waste of time because nothing will change anyway, they won't bother taking them. Be transparent about what you plan to do with the survey data and how you plan on following through on the results.

- **Limit the length.** People are busy, and they have short attention spans. Asking them to complete a 50-question survey will result in people abandoning the survey or clicking through without giving much thought to their answers. Less than 20 questions is usually a good rule of thumb.
- **Share the results.** Don't let employees think survey results are going into a black hole. Share the results and your next steps for following through with changes.

Remember, all progress starts with the truth. If people can't tell you the truth about how they feel, you can't have a great outcome. But some intentionality into your employee surveys to improve participation and show you take engagement seriously. Their feedback is a gift that can help you know where your firm is and make a plan for getting where you want to be.

Sandra Wiley, Shareholder, President of Boomer Consulting, Inc., is a leader in the accounting profession with a passion for helping firms grow, adapt and thrive. She is regularly recognized by Accounting Today as one of the 100 Most Influential People in Accounting as a result of her expertise in leadership, management, collaboration, culture building, talent and training.

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Your Firm and Your Upgrades – Throw It Out!

By Randy Johnston of K2 Enterprises

Innovation as a path for better client service has always worked for my firm. You may recall my personal mission statement is “to help as many people as possible to use technology in a way that benefits them most.” Part of my attraction to technology has been the leverage that it can apply to individual talent. Most larger businesses also use a human scale to achieve even more results. However, the most effective strategy aligns business mission and goals, getting everyone focused on a worthwhile goal to achieve even more together. Motivation and purpose with an appropriately trained team is a powerful thing.

Software publishers have built some beautiful tools for the profession, but I found myself asking how many of the publishers were coasting this year. A long-time client asked me recently if the fees he paid for 1040 workpaper processing were worth it. We looked at

the total expenditure, the cost per return, and the estimated hours saved. In this world of annual/monthly recurring revenue for software publishers, cyclical revenue extracted from their customer base is essential. Unfortunately, the primary focus of many software publishers is on the income extracted annually or monthly rather than on the value delivered to the client, the firm, and you. This same client sincerely wants a trial balance product that works logically, workpapers that make sense, and other products that help clients manage their day-to-day operations. In other words, what technology provides value?

What Technology Is Worthwhile?

An old management trick to see waste was rebuilding an operation from scratch by taking them into the parking lot and making them justify getting back in the building. Eliminating every person



and expense, and justifying adding the costs back to the business is a tough exercise. While I value people highly, some coast along, or worse yet, some people are a distraction and disruptive to the team. It is hard enough to hire and retain good people, but if everyone is not pulling in the same direction, that's worse. Think of a team of six horses with one pulling right, one pulling left, and one digging in not to move at all. How effective are the other three? Is this a suitable time to reflect on which people and technologies are paying off? In 2021, I suggested that you look at every Software as a Service (SaaS) subscription and eliminate the unnecessary subscriptions allowed during the pandemic. Think about how many streaming services and subscriptions you have personally or as a firm that may not be used optimally.

I rarely make “over the top” or one-size-fits-all recommendations. However, I've been reflecting on this recommendation for all this year. Prepare to



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replace all your end-user hardware. The value proposition became clear when presenting at a conference in the past week. 2022 is the start of a massive wave of technology innovation. I have seen this type of wave a few times in my career. Once was when the 286 chip was introduced in the 1980s leading to rapid CPU innovation. The next time was in the early 1990s when Windows for Workgroups began to work. It wasn't the innovative graphical or windows innovation of the operating system but the peer-to-peer networking that led to the Windows Servers and Windows desktops of today. The next wave occurred with centralized computing. Not so much cloud computing, but the ability to share resources centrally has led to many valuable innovations.

So, what's so big this year, and when will we see the results? If the prior innovation speeds are any indication, everything will take a few years to align and be in place. Most of the prior innovations took a five to ten-year cycle to be fully realized. But **innovators** benefited almost immediately, certainly with the year. And are you an innovator? With all the market hype cycles and innovation curves, you have heard of early and late adopters, and many accountants are laggards. My favorite true example of this is an attendee who explained that she loved listening to my presentations because I always spoke about so many innovative items. However, she never used them herself because her partner group thought that speeding things up reduced profits AND cost hard dollars. It turns out they were billing by the hour and taking a task from 60 minutes to 30

or 15 minutes cost them billable time. I explained that she might want to get out on her own, invest in the technology, and forge her own path. The next time I saw her, she was ecstatic with the change innovation had brought into her life.

So, this year is a significant hardware year, and you should prepare to replace everything you own during the next 24-36 months. Routine replacements would be a regular cycle if you replace hardware every 3-4 years. For others, you've been holding on to old gear because you'd have to spend hard dollars on replacing something that is working. As an associate of mine, Brian Tankersley, has said for years "life is too short for cheap ice cream and cheap hardware."

Consider this ratio. Last year, I purchased the fastest hardware CPU available for a desktop computer with an AMD 5950X CPU. Some of the tasks on my prior computer went from around 90 minutes to about 5 minutes. Consider your billable rate, not mine, and estimate the value of a task done at least weekly that went from 90 to 5 minutes. Sometimes this task was done more than weekly. You've probably already done the math in your head, but $52 \text{ weeks} \times 85 \text{ minutes} = 4,420 \text{ minutes}$

$= 73.67 \text{ hours}$. At \$100 per hour, that's \$7,367! Do you think my new computer was that much? Not even close. Both AMD and Intel claim that this year's latest processors are **anywhere from 40 to 100% faster than last year's processors**. This acceleration reminds me of the progression from 286 to 386 to 486 from 1982 to 1989. The faster hardware-enabled software innovation. Further, with new processors for all Apple Macs, iPhones, and the SoC (System on a Chip) Android phones, every hardware device is radically faster. I can easily justify replacing my computer again this year based on the productivity and ROI that I will see. Besides, my machine will be a great gift for someone in my business or family.

This year's faster hardware will drive innovation for the next decade or more. So, what's in these designs that are so special?

- Performance cores and efficiency cores – CPU chips that run fast and others that conserve power
- AI and neural cores – specialty processors that run artificial intelligence and machine learning loads optimally
- Graphics cores – these graphics processing units are being developed

Continued on page 11



In Memory Of
Allen M. Arakaki
1947 - 2022

Our sincere regret at the loss of a colleague, friend and member of the HSCPA since 1972.

We wish to express our deepest sympathy to his family and friends.



TAX FOUNDATION OF HAWAII

Hawaii's Watchdog on Taxes & Government



By Tom Yamachika

Yes, People Move Because of Taxes

This week, we focus on a study that has just come out of the national Tax Foundation (with whom the Tax Foundation of Hawaii shares a name but not much else). That study looks at IRS and census data to see if tax considerations affect people's decisions to move from one state and to another. In the study, the Tax Foundation started by ranking the states in terms of population lost or gained, relative to 2019 state population. Here is what they found:

In the map, the green states are the ones gaining the most people, and the red states are the ones losing the most people. Hawaii, to no one's surprise, is colored red; we lost 0.66% of our population, ranking 45th of 50 states.

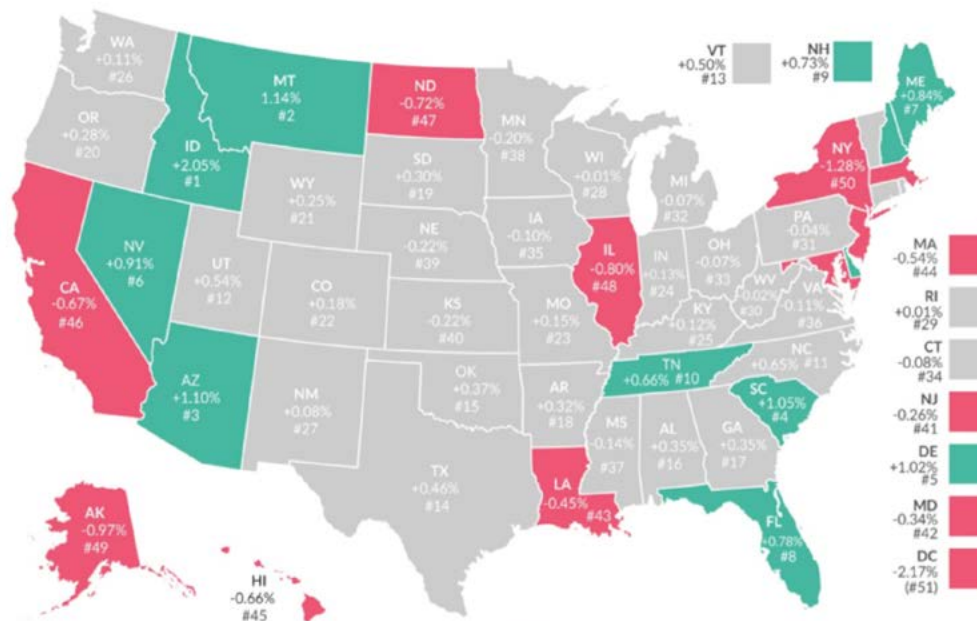
Of the green states, it just so happens that a number of them have low or no individual income taxes. Five of them don't charge income tax on wage or salary income at all, and two of the others had individual tax rates that were below

the national median at the time. Of the red states, many of them are well known for high or complicated taxes (California, Hawaii, Illinois, Maryland, Massachusetts, New Jersey, New York).

Hawaii was, interestingly, the only state to lose population but also gain in adjusted gross income being reported to the state. We picked up nearly \$71 million in AGI. This means that we gained a few high-income individuals but lost more of those folks scraping to make ends meet. And by

State Population Changes Attributable to Interstate Migration

Net Gain/Loss of Residents from Interstate Migration as Share of 2019 State Population



Source: Internal Revenue Service Migration Data 2019-2020;
Census Bureau 2019 population estimates; Tax Foundation calculations.

the way, it doesn't follow that we picked up full income taxes on that \$71 million. Recent transplants may well be making money from business in the states they left. If that state taxes the income, we reduce our tax (HRS section 235-55) to protect against double taxation.

Also, it turns out that four of the top five states that former Hawaii residents moved to, namely Florida, Nevada, Texas, and Washington, don't tax individuals on wage income. (According to the IRS data, we did lose 9,000 people to California, which is also on the red list at 46th in the nation.) So, although the study can't say for sure whether tax was the straw that broke the camel's back, it seems clear that taxes and cost of living were in that camel's basket.

Now, which of our new lawmakers are going to do something about economic competitiveness with other states, including tax system competitiveness? The "giant sucking sound," as former Presidential candidate Ross Perot described it, of folks heading for the exits cannot be ignored.

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.



Aloha, Jessica!

Thank you for your utmost dedication and commitment to the profession and the HSCPA – we will miss you!

Continued from page 9

and delivered to provide gamers a better experience with faster refresh rates and response times, plus features like ray tracing

- Faster RAM
- Faster Disk input/out via PCI-E Gen 4
- Faster Wi-Fi with Wi-Fi 6E

I believe that developers will see the new hardware horsepower and take advantage of it. Further, if Cristiano Amon, President, and CEO of Qualcomm Inc., is correct, we will need more edge computing power. Cristiano suggests that there will be more than one billion connected devices, that cloud growth will be 35% year-over-year, and that by 2025 – 64% of data will be created outside data centers at the edge.

So, What Do I Do Now?

Assume that every desktop, laptop, and smartphone you own today is obsolete. Take these devices out in the parking lot and make them justify continued use in your firm and personal life. All that e-waste makes me weak but keeping obsolete technology would be worse. Few computers or phones in use today should be in use by 2025. Technologies

like 5G, Wi-Fi 6E, DDR5/6, PCI Gen 4/5, and a plethora of cores will change the way we use computers and phones. I've already designed the next killer app for accountants. My rule of thumb is that if I have seen the next opportunity, so have many others. I want to find innovative developers and accountants to help make this vision real. We've done it before, and we can do it again.

It takes a lot of effort to get a new generation of applications to market. Besides the development, marketing, and competition, there are threats from cybersecurity, regulations, supply chain, and laggards. So, are you ready to take a deep breath, relax, and innovate again? If so, you and your clients are sure to benefit!

Randy Johnston is a nationally recognized educator, consultant, and writer with over 40 years of experience in Strategic Technology Planning, Accounting Software Selection, Paperless, Systems and Network Integration, Business Continuity and Disaster Recovery Planning, Business Development and Management, Process Engineering and outsourced managed services.

Meet The Pros



MAHALO!
to
Deloitte.

After the long pandemic hiatus, Meet the Pros returned with a vengeance! We were determined to welcome students in person. The event was held on October 24th at Dave & Buster's with a lot of great conversations, an enthusiastic and great speaker, good food, team-building games, and prizes!

Special guest speaker was HSCPA President-elect Dr. Frank Kudo, a prime role model of what accounting can do for you – endless opportunities. Frank is Chairman/CEO of New City Nissan and a tenured Professor of Accounting at UH-West Oahu.

He 'jazzed' the group (yes, he's also a jazz musician) with a fun, interactive game and awarded \$\$\$\$ prizes – CASH! Frank is very passionate about students and their career and personal development – and it shows!

Thank you to Deloitte & Touche LLP for their support and sponsorship of this event. Thank you also to the Y-CPA Squad for all they do for the students and the pipeline. Our prize donors – you rock! Thank you to CW Associates, KPMG LLP, N&K CPAs, TRUSTA and Verity CPAs!



Frank Kudo "jazzing it up"!





Norman's Book Review

"Tiny Habits"

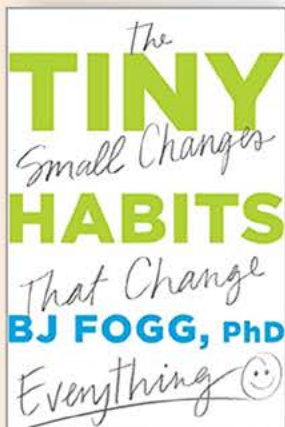
by BJ Fogg, PhD

Need help creating new habits, breaking bad habits, lose weight, get healthier, improve your marriage, relate better with your child, etc?

This book and the author's website, www.bjfogg.com, might be two of the best references to help you. The author is an Adjunct Professor at Stanford University under the Stanford School of Medicine umbrella, and is the

founder and director of the Stanford Behavior Lab. Back in 2016, he had a dream where he was on an airplane that was going to crash. Instead of feeling fear because he knew he was going to die, he felt deep regret that he failed in his duty to explain the truth about behavior change, and he failed to help millions of people be healthier and happier. It was an "a-ha" moment for him and this book, his website, his seminars, his free five-day program, etc. are the result of his dream.

His passion to help us jumps out of the pages of his book, and your life will be better for reading his book. Below are some of the inspirational thoughts and helpful life lessons from the book to give you a feel of the book's spirit. Some things at first seem counterintuitive, but upon reflection make sense. Start by adopting his "Maui Habit" tomorrow!



Maui Habit

BJ Fogg lives part of the year in Maui, where he enjoys surfing. He wrote most of this book while living in Maui, and gave a shout out to the "Kihei Cove lineup" – the regulars in the dawn patrol.

So, what is the Maui Habit?

BJ Fogg invites us to start a new three-second habit first thing each and every morning ... After you put your feet on

the floor when you wake up, immediately say this phrase, *"It's going to be a great day."* As you say these seven words, try to feel optimistic and positive. If you know it's going to be a bad day, BJ Fogg suggests you adjust the phrase as follows ... *"It's going to be a great day – somehow."*

BJ Fogg has found that the Maui Habit creates a positive feeling that inspires many people to add other good habits to their morning, and it creates an upward trajectory for your day that can uplift your attitude and boost your performance! Try it!



Start Small (Tiny Habits) ... To Grow Big

Many of us have been trained to "think

big and bold or go home. The bigger and bolder the better." What BJ Fogg has found in his research the last 20 years is the opposite, *"the only consistent, sustainable way to grow big is to start small ... the smaller the better."* As little Melinda Mae discovered in Shel Silverstein's poem, *the best way to eat a monstrous whale was to take one bite at a time."*

For example, BJ Fogg noted that the best way to start flossing your teeth is to floss one tooth. Want to start exercising? After you use the bathroom, do two pushups against the wall! In the book you will learn his Tiny Habits behavior design method which cracks the code of habit formation and the rationale for starting small. By starting small, you can start a rhythm of successfully completing a task, and eventually start layering other tasks

and/or increasing the frequency of the task.

Before you know it, you will become wildly successful in what you were trying to achieve. Brilliant!

Can't Sleep and Need to Relax?

Watch videos of puppies on the Internet! I had to put this in because not only does BJ Fogg do it, but it is the favorite pastime of my wife.



Miso

Her favorite puppy is a Maltese named Sunsim. I had a good laugh at the coincidence.

Emotions Create Habits

Never underestimate the power of emotions. When BJ Fogg teaches people about human behavior, he boils it down to three words to make the point crystal clear: **Emotions create habits**. Not repetition. Not frequency. Not fairy dust. **Emotions**.

Celebrate to Counter Self Trash Talk

BJ Fogg believes most people are guilty of self trash talk which hinders positive habits to form. Accordingly, it is crucial to celebrate accomplishments from the smallest to the largest. *“Celebrations are habit fertilizer that strengthens the roots of habits you want to form.”*

You Change Best by Feeling Good

BJ Fogg’s research has shown *“you change best by feeling good.”* Common sense but important to remember. My takeaway from this is choose positive over negative, good instead of evil, and strive for happiness in others and yourself always.

Success Leads to Success

Most people know this and BJ Fogg’s research confirms *“success leads to success.”* What his research additionally shows is the size of the success doesn’t matter very much. When you feel successful at something, even if it is tiny, your confidence grows quickly, and your motivation increases to do that habit again and perform related behaviors.

Change Leads to Change

This is a truth in human behavior. When people want to change, they will start from a place they want to begin. As they build confidence and skills, they will open up to other types of changes.

Pick the Easiest One

Have a bunch of bad habits you want to stop doing? Many people will start working on the worst and most difficult habit to break to make the biggest impact first. BJ Fogg instead recommends you pick the easiest one, pick the one you are most sure you can do, and/or pick the one that feels like no big deal. Save the tougher ones for when you have more skills and momentum.

Lower Your Expectation and Lower The Bar

When BJ Fogg tells people they need

to lower their expectations and/or lower the bar, people sometimes gasp ... or they smirk ... or they think he’s joking. On the contrary, he is dead serious because you need to start small to achieve your goals. Additionally, you can’t succeed with starting small if you’re looking down your nose at it. If you are a parent, remember how happy you were when your baby took his/her first steps? We clapped because we knew it was the first small step that our child was taking towards a lifetime of walking and running – and that is hugely important.

Summary

BJ Fogg believes this book and his website gives us everything we need to meet whatever challenges come our way and realize whatever dreams we’ve not yet been able to achieve. We now have a system for change, which means we don’t have to guess. We can design for whatever aspiration or outcome we want.

Additionally, we can now filter out all the noise and confusion about habits and human behavior. We know how behavior works, we know what to pay attention to and embrace, and we know what to ignore and discard. This is music to the ears of CPAs and anyone having difficulty improving their lives for the better.

Lastly, as he has found with others who have embraced Tiny Habits, his prediction is we will succeed faster than we expect. Good luck!!!



CPA FIRM



MICROCOMPUTER TECHNOLOGY

By Joy Takaesu of The CPA Collective



The IRS recently issued a warning to the public that IRS-themed phishing MMS/SMS/texts targeting taxpayers are on the rise. The recent wave of fraudulent texts involves scammers sending text messages with links to official-looking fake websites that are designed to steal personal information. Trend Micro also reports an increase in reports of phishing attempts via phone calls. Scammers may pose as IRS or Social Security Administration officials asking to “verify” sensitive personal information. The phone call may spoof the caller ID so that the call appears to be coming from the IRS, and may use a false sense of urgency or coercive tactics in an attempt to get targets to act immediately.

The IRS reminds taxpayers that it does not initiate contact via phone or text message. To report IRS, Treasury, and/or tax-specific online scams, you can forward the message to phishing@irs.gov. The IRS asks that reports include the sender’s number/email and the content of the message. If possible, also include the exact date, time, time zone and telephone number that received the message. Scam/spam messages of any topic can be forwarded to your carrier by texting 7726 (SPAM). If you receive a suspicious call, the recommendation is to hang up immediately, don’t press any buttons or respond to questions.



Google announced that its Google Chrome browser will stop supporting Windows 7 and 8.1 starting February 2023. After that, systems must be upgraded to Windows 10 or higher in order to receive future Chrome updates. The February 2023 end date is in line with Microsoft’s plan to end extended security updates for Windows 7 and 8.1 on January 10, 2023.

Microsoft is starting to roll out additional features for those running the most recent update for Windows 11 version 22H2. One highly anticipated new feature is tab support for Windows File Explorer, which allows you to open and manage multiple

folder tabs within a single File Explorer window. Another new feature is the taskbar overflow menu. If the taskbar fills up, a submenu will appear that displays all the open programs at a glance. The new update also brings back the option to launch the Task Manager when right-clicking on the taskbar in Windows 11.

Microsoft also released an update for Windows 10, version 22H2. Windows 10 22H2 is a relatively minor update, with quality and security improvements.

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



Accounting Opportunities Week - Share Your Stories!

By Adrian Hong

As part of the profession's drive to build the pipeline of professionals into CPA firms and private industries, the AICPA has created a career awareness program called **Accounting Opportunities Week from November 7 to November 11**. During this period, volunteer speakers from state CPA societies across the nation will visit high schools to help students understand the various career opportunities in the CPA profession.

We welcome you: CPAs, CPA candidates, accounting majors! You can discuss why you are passionate about accounting, your career journey, what your average day is like, what to expect in college, and how you use your skills to solve problems.

This nationwide initiative is incredibly important as CPA firms and accounting departments in business and

industry are starved of employees. Fewer high school students attending college and more competition between majors means the profession must be more aggressive about its outreach and recruitment. Students need to know that an accounting degree can offer more paths than bookkeeping and tax preparation (ex. sustainability reporting, cybersecurity, not-for-profit work, forensic accounting, etc.).

During the outreach, volunteers will also promote the dual student memberships of the AICPA and the state society. The memberships are free to students. It allows them access to the benefits provided by both organizations and allows the AICPA and state society to keep in touch with the students throughout their journey.

The Y-CPA Squad is currently solicit-

ing schools in Hawaii to determine which schools are interested in Accounting Opportunities Week. Please join us in volunteering to share your stories with high school students. They want to hear from you! It makes a world of difference to the students to see professionals from different walks of life working in different parts of the profession. It allows them to see themselves in the profession. It helps them see what they can achieve.

If you are interested in volunteering or would like more information about the program, please contact adrianhong@gmail.com or complete form [here](#).

How the Program Works:

- HSCPA will provide materials and schedule you for a presentation (time length determined by school) based on your availability.
- A brief training session will be available before your scheduled presentation.
- Volunteers can indicate if a live or virtual presentation is preferred.
- Volunteers can also choose to be paired with another volunteer.
- Volunteers may select high school – if school has indicated interest.
- Complete form [here](#) and submit to info@hscpa.org

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Gross revenues shown: Kamuela/Waimea Area Tax & Bookkeeping \$268K; Kailua/Maui/Honolulu CPA \$530K; Honolulu CPA \$253K; Kailua Kona CPA \$284K; Honolulu, HI CPA Practice \$1.045M; Windward Honolulu, HI Tax and Bookkeeping \$115K; Honolulu, HI Audit and Reviews Clients \$397. Honolulu, HI CPA Practice \$813; Maui, Hawaii CPA \$232K. For more information, please call 1-800-397-0249 or visit www.APS.net to see listing details and register for free email updates.

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*W*ith 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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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 NOVEMBER 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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