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Certified Public Accountants

July 2026

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President's Message

By Trisha Nomura



As I begin my first month as President of the Hawaii Society of CPAs (HSCPA), I am truly honored to serve in this role and to help lead an organization that plays such an important role in our state. I step into this two-year term with humility, optimism, and a deep sense of responsibility to our members and to the public we serve. As Tim Christen, the 103rd Chair of the American Institute of CPAs, often said, "It's a great day to be a CPA!" That spirit of pride and purpose reflects how I feel as I begin this journey. Across our islands, our members bring expertise and integrity to every sector they touch, and I am proud to be part of a profession that contributes so much to Hawaii's economy, communities, and future.

One thing that has always stood out to me is how important connection is to the strength of our organization. The HSCPA is strongest when all members feel seen, heard, and included. That is true whether they work in public accounting, private industry, government, education, or nonprofit organizations, and whether they are based on Oahu or one of our neighbor islands.

During the fall, one of my goals is to visit the Big Island, Maui, and Kauai to meet with members in person and "talk story" - hear their

perspectives and better understand the opportunities and challenges they are facing. Those conversations will help us stay connected and ensure that our programs and priorities continue to serve members across the state in meaningful ways. I also hope these visits will create opportunities to meet with students. Sharing our stories can make a real difference in helping high school students understand our profession and the many opportunities it offers. Please be on the lookout for more information on these visits in the months to come.


One of the best ways for members to stay engaged with the HSCPA is by joining a committee.

The **Technology Advocacy** Committee, led by Donny Shimamoto, focuses on identifying and creating opportunities to strengthen technological capabilities, stay ahead of trends, and address IT-related risks shaping our profession. The **Taxation** Committee, led by Kurt Kawafuchi, provides a forum for discussion around federal, state, and local tax issues, as well as best practices in tax


administration and management. The **Young Professionals** Committee, led by Adrian Hong, brings members together to support student outreach, connect with other professionals, and participate in community service projects. As you renew your dues this month, I encourage you to consider taking the next step by joining one of these committees through the website or contact the [HSCPA office](#).

In the spring, a project I am especially excited about is the launch of a college and career exploration program - **C.O.R.E. Connect** - for high school students.

As a profession, we often talk about the future pipeline of talent, but that future starts long before students choose a college major or career path. We have a real opportunity to introduce young people to leadership, financial literacy, and the many possibilities within the accounting profession at an earlier stage. This program could help students build

SIGN UP 

Get Involved on a Committee

 Use your HSCPA member login, go to Members / Committee



confidence, discover their strengths, and see how business and accounting skills can make a meaningful difference in the world around them. Just as importantly, it could help them see themselves as future leaders in their schools, their communities, and perhaps one day in our profession.

If you are interested in supporting this effort, please reach out to the [HSCPA office](#). We would love to have as many members and firms involved as possible!

Visiting members across the islands, staying connected as an organization, and investing in

student leadership are all rooted in the same belief: our profession thrives when we build relationships and create

opportunities for others. The work of a CPA goes beyond numbers. It is grounded in trust, stewardship, problem-solving, and helping organizations and individuals make sound decisions.

Those values matter in boardrooms and small businesses, in government offices and family-owned companies, and just as much when we mentor the next generation. If we want a strong future for the profession in Hawaii, we must continue to support one another while also creating pathways for those who will follow us.

As I look ahead to the months and years to come, I feel encouraged by what we can accomplish together. I know that no presidency is shaped by one person alone. It is built on the hard work of those who came before us and on the ideas, commitment, and generosity of members who continue to share their time, experience, and passion for the profession. I hope to hear from many of you during this term, whether through neighbor island visits, HSCPA events, or conversations about how we can better serve our members and our communities.

Thank you for the warm welcome you have already extended to me. I look forward to learning from you, working alongside you, and building on the strong foundation of the HSCPA as we move forward together.



Social Security Survivor Benefits for Children



Losing a parent is one of the most difficult experiences a child can face. Along with the emotional challenges, families often must navigate new financial realities. Many Americans don't realize that the Social Security Administration (SSA) can help support children who have lost a parent by providing monthly Survivor benefits.

Who is eligible for Survivor benefits?

If a child loses a parent who worked and paid into Social Security, that child may be eligible for monthly Survivor benefits. These benefits aren't just for biological children, they can also be paid to stepchildren, adopted children, grandchildren, and step-grandchildren under certain circumstances. In most cases, these benefits continue until the child turns 18 or graduates from high school, whichever comes later. Additionally, adults who became disabled before age 22 may be eligible for childhood Survivor benefits at any age.

Why are Survivor benefits important?

The death of a parent can have a lasting impact on a child's emotional well-being, academic performance, and financial stability. Survivor benefits are designed to help ease the financial burden during this challenging time, providing a measure of security and support for the child's future.

How to apply for Survivor benefits

Applying for Survivor benefits is not something you can do online. Instead, you'll need to call us or visit your local Social Security office in person.

To set up an appointment, call 1-800-772-1213 (TTY: 1-800-325-0778) between 8:00 a.m. and 7:00 p.m., Monday through Friday. Wait times are usually shorter early in the day (before 10 a.m.), later in the afternoon (after 4 p.m.), or later in the week (Wednesday to Friday). Most appointments can be scheduled within 30 to 60 days.

When you call, have the Social Security number (SSN) of the parent who passed away ready. The representative will let you know what other information you'll need for your appointment.

It's important to contact us as soon as possible after a parent's death. The date you reach out can affect when the child's benefits will begin, so don't delay.

For more information about Social Security Survivor benefits for children, visit www.ssa.gov/survivor and review our publication, Benefits for Children at www.ssa.gov/pubs/EN-05-10085.pdf.



Lei wall handmade by Trisha Nomura

Pickle Punx



Chad Funasaki

Taylor Mori

REPORT POTENTIAL CLAIMS as Early as Possible

CPAs are often so busy that they don't recognize or acknowledge a potential claim as it is developing. This can be particularly devastating when the damages claimed are significant and are not covered because of late reporting. It's important to pay attention to potential issues and to report them as soon as there may be a problem.

Early reporting will help assure coverage for the potential claim, and the firm may receive additional included benefits. It is also critical to avoid admitting liability, assuming damages, voluntarily making any payments, or incurring claims expenses without the prior written consent of the insurance company. Policyholders should not take action without first receiving guidance from a risk advisor with the insurance company.

By utilizing your insurance program's advisory, loss prevention and risk-management services, a CPA firm can better manage the risks that lead to claims. Some of the basic risk-management tools, such as client screening, engagement letters and

follow-up documentation, are crucial in managing potentially major problems. The more tools and resources an insurance program provides its policyholders, the better policyholders will be at avoiding or minimizing problems and disputes.



Managing CPA liability risk exposures is a complex process, and it's easy to underestimate the potential for risk along the way. The CPA firm should always feel comfortable about contacting its agent and liability carrier and asking questions about any matters, regardless of how small they may appear to be.

CAMICO encourages CPAs to contact the company in a variety of ways. For example, a 50 percent reduction in the deductible, up to \$50,000, is provided for the early reporting of a potential claim during the policy period in which it becomes

known. Further, if it is determined that it is appropriate to retain legal counsel to assist with a pre-claim situation, CAMICO will absorb the legal expenses, help policyholders achieve a resolution with the client, prepare a tax penalty abatement request, draft talking points for communicating the facts of the situation with the client, and provide subpoena and other consultation services if the need arises.

In the event a potential claim is not timely reported by the insured, CAMICO's "continuity of coverage for potential claims" helps eliminate coverage gaps for potential claims known to an insured and not timely reported by the insured, while coverage is consecutively renewed with CAMICO. However, the 50 percent deductible reduction for early reporting would not apply.

The information provided is a general overview and not intended to be a complete description of all applicable terms and conditions of coverage. Actual coverages and risk management services and resources may vary and are subject to policy provisions as issued. Coverage and risk management services may vary and are provided by CAMICO and/or through its partners and subsidiaries.



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NOW YOU SEE IT ...

NOW you see it, now you don't.

There's no magic involved here, only taxes. Taxes you can see, and taxes you can't.

The taxes you can see are things like income tax, which gets taken out of your paycheck, and general excise tax, which you can see on your receipt whenever you go to the store.

There are also lots of taxes you don't see.

One tax that lawmakers love playing around with is called the barrel tax. It gets paid whenever fossil fuels are imported into the State. We previously wrote about its history here. The tax is paid at the wholesale level, so retail customers almost never see a line item on their bills for this tax. Yet it does get baked into the retail prices – not only at the gas station, but also for electricity (because a lot of our electricity is generated by burning bunker fuel), charges for transportation (think trucking and delivery services, because the service providers use vehicles), and charges for all kinds of tangible goods (they need to get to the stores somehow).

For the past several years, there have been proposals in the



legislature to convert the barrel tax into a carbon tax. Here's some further information on that proposal. The carbon tax proposals we have been seeing would be much more expensive than the barrel tax it would replace.

Our GET, furthermore, is not completely visible. There are some very large hidden components. For example, when a retail store buys its inventory, it pays a supplier. If the supplier is local, another GET is imposed, this time at 0.5%. If the supplier is out of state, then the same 0.5% tax gets imposed as Use Tax, which the retailer has to pay. These taxes get paid by or are passed on to the retailer, and the retailer adds that in to the price of the goods.

Another hidden component is the tax on business-to-business charges. If the retailer doesn't own the land on which its store sits, the retailer needs to pay rent. GET is charged on the rent, and it's not at the wholesale rate but at the full 4.5% rate. (And if the retailer does

own the land, it needs to pay county real property tax, probably at a commercial rate that is a lot more expensive than the residential rate real property tax that most of us are used to.) Does the retailer need help from a CPA firm to keep its books? GET at 4.5% applies to those charges as well. Does the retailer need power to keep the lights on, run the registers, keep the frozen food frozen? GET isn't imposed on that – instead, a more expensive tax called the Public Service Company Tax kicks in. The PSC tax has a state component of 4%, similar to the GET, but also there is a county component of between 1.885% and 4.2% depending on how profitable the public utility is.

The state, furthermore, has no monopoly on business-to-business taxation. Our federal government contributes to higher prices by imposing taxes of its own, such as fuel taxes, transportation excise taxes, communications taxes, environmental taxes, and manufacturer's taxes on a number of different articles.

So, what's the bottom line here? Open up your wallet.

Do you see money inside?

Now you see it, now you don't.



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PRESIDENT

Trisha Nomura



Trisha owns a consulting firm, Ascend Consulting, LLC. She is a graduate of Creighton University, where she obtained her Bachelor of Science in

Business Administration in accounting, and of the University of Hawaii at Manoa, where she earned her Master of Accountancy degree. Prior to opening her own firm, Trisha worked in both public accounting and private industry, and was the Chief Operating Officer of HiHR and the Chief People Officer of ProService Hawaii. Trisha began volunteering with the HSCPA since 2010 through the YCPA Squad, has been the Treasurer of Kaneohe Little League since 2013, and is a member of the AICPA, where she was selected to attend the Leadership Academy, has served on the Association Board of Directors and is an at-large Council member. Trisha is a CPA, not in public practice, and a CGMA.

PRESIDENT-ELECT

Adrian Hong



Adrian is the owner of Hong Consulting, LLC., a consulting firm that helps clients measure and report on their sustainability. Hong

Consulting also educates accountants and other professionals on ESG matters to help them build vital skillsets for the future. His previous work experience includes being an auditor at Berntson Porter, an XBRL Project Research Associate at the Financial Accounting Standards Board, an instructor at University of Hawaii - West Oahu, and president of Island Plastic Bags, Inc., a family-owned manufacturing business based in Hawaii. Adrian is an active member of the Hawaii Society of Certified Public Accountants (HSCPA) where he performs outreach to high school and college students and participates in community service projects.

VICE PRESIDENT

Chantal Mentzer



Chantal Mentzer is the owner and operator of a full-service accounting practice on Kaua'i, founded in 2019. Her firm provides accounting and tax

services to individuals and small businesses, with a particular focus on nonprofit organizations throughout the island. Chantal holds a Bachelor of Business Administration from the University of Washington and a Master of Science in Accounting from Texas A&M University-Commerce. Prior to her career in public accounting, she was a successful small business owner—an experience that gives her firsthand insight into the challenges faced by both small businesses and nonprofit entities. She has been working in public accounting for over 13 years. Outside of her professional life, Chantal enjoys reading, spending time with family, traveling, exploring the beach and ocean, and learning Japanese.

SECRETARY/TREASURER

Chad Funasaki



After graduating with a Bachelor of Business Administration degree in Accounting from the University of Hawaii at Manoa, Chad

joined N&K in 1995 and became a principal in 2014. He is responsible for overseeing the operations of the Assurance Services Division of the firm. Chad's industry expertise includes construction, nonprofit, government and commercial industries. He is also a Chartered Global Management Accountant and a member of the AICPA.

ASSISTANT SECRETARY

Ryan Suekawa



Ryan is a Managing Director with Deloitte & Touche LLP. He has experience serving audit clients in various industries including consumer business,

software, telecommunications, real estate, hospitality, insurance, construction, and not-for-profit. Ryan has a Master of Business Administration degree and Bachelor of Business Administration degrees in accounting, and management information systems from the University of Hawaii Manoa. He is a certified public accountant, chartered global management accountant, and accredited in business valuation. Ryan has served as a member of the AICPA Governing Council.

IMMEDIATE PAST PRESIDENT

Frank Kudo



Frank Frank Kudo, D.B.A., CPA/ABV, CFF is a tenured Professor of Accounting at the University of Hawaii - West O'ahu (UHWO) as

well as Chair of the Business and Cybersecurity Division at the school. He holds a doctorate in business administration from Case Western Reserve University, an MBA in accounting from University of Washington, and a BS in accounting from the University of Colorado, Boulder. Frank is a CPA (not in public practice) with subspecialty certifications in business valuation and fraud and financial forensics. Frank has over 50 years' experience in business, initially working as an auditor for Peat, Marwick & Mitchell (predecessor to KPMG), and in 1995 opened New City Nissan where he now serves as Chairman and CEO.

DIRECTORS

Ronald Heller



An attorney with Torkildson Katz, A Law Corporation, Ron practices in the areas of taxation, tax litigation, business/commercial litigation (including CPA malpractice defense), and business law. He has served on the Board since 1988 and was the Society's president for 1994-95. An active member of the Society, Ron also served as a member of the AICPA Council in 1995-96, 2003-04, 2012-13, 2016-17, and 2024-2025. He also served on the AICPA Accountant's Legal Liability Committee.

LEADERSHIP

Jill Ishimitsu



Jill is a Director at TRUSTA, An Accountancy Corporation. She has over 20 years of experience providing assurance and accounting

services to clients in various industries, including hospitality, construction, real estate, restaurants, not-for-profits, retirement plans, financial institutions, and school districts. Jill has a Bachelor of Business Administration degree with a concentration in Accounting from Pacific University and a Master of Business Administration degree from Portland State University.

Edmund Nakano



Ed is the Corporate Secretary & Treasurer of R.C. Wo & Sons, Ltd., Managing Member of C. S. Wo & Sons, LLC and other affiliated entities, where he has

been employed for 48 years. His responsibilities include oversight of the Wo Family's non retail activities including legal and tax issues, procurement of major equipment and capital expenditures, investments, property management and estate and financial planning for certain owners. Ed is a Vietnam Veteran who utilized his GI Bill to continue his education at UH Manoa and received his Accounting degree. He was employed as an Auditor and Tax Specialist at Coopers & Lybrand for 6 years. An Honorary member of the AICPA since 1974, Ed maintains his PTP to hold the CPA and CGMA designations. Ed's family includes 2 daughters who are accountants with MBAs, one who is also a CPA (not in public practice).

Darryl Nitta



Darryl is a Principal with Accuity Advisors LLC. He enjoys providing tax services to local businesses and high net worth individuals. Darryl has a Master of Business Administration degree from Hawaii Pacific

University. From 2010-2012, Darryl was appointed by the Governor to serve on the Hawaii Tax Review Commission. He also served as the Society's president from 2018-2020. On a national level, Darryl is proud to be the second participant from Hawaii selected to the AICPA Leadership Academy. He is currently serving on the AICPA Financial Literacy committee.

Grayson Nose



Grayson is a Partner with CW Associates, CPAs and has over 21 years of public and private accounting

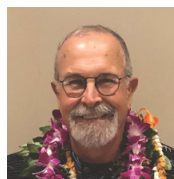
experience, including nine years with Ernst & Young in Honolulu. In his 20+ years, he has audited many large for-profit and nonprofit entities, including those requiring single audits, and employee benefit plan audits. Prior to joining CW Associates, CPAs in 2016, Grayson served as the Controller for two years at an accounting services company. He has a Master's of Accounting degree and a Bachelor's degree in Accounting from the University of Hawaii.

Norman Okimoto



Norman is President of Hawaiian Financial Federal Credit Union, a full-service financial institution with over \$1 billion in assets. Prior to joining the credit union, he was Capital Budget Manager at GTE Hawaiian Tel and a senior auditor at Coopers & Lybrand. Norman is a past president (2002 and 2016) of the HSCPA and is the official HSCPA book reviewer for KALA. He also served on the governing Council of the AICPA.

Joel Peralto



Joel's passion for accounting spans over 50 years. From an auditor at Ernst & Ernst in 1973 to teaching at UH-Hilo and Hawaii Community College beginning in 1985 and 1986 respectively. In 1980, Joel

and his wife Val started their accounting firm, Peralto & Co., CPAs, Inc. He retired from teaching full-time in 2016, but his love for accounting drew him back to teaching at Hawaii Community College and he continues to also work in the family firm with culturally-focused nonprofit organizations. Joel also served on the Hawaii Board of Public Accountancy from 2010-2014. He has been involved in youth sports and athletics as a coach and official from 1993 through 2024, a 30-year span. Many young accountants in the big island community, including the young CPA being groomed to take over the family practice, got their first glimpse of accounting as a professional career choice as a result of Joel's tutelage as an accounting professor in the UHCC system.

Natalie Taniguchi



Natalie joined American Savings Bank in January, 2002 and is Executive Vice President - Chief Risk Officer. She oversees the Enterprise

Risk Management, Sarbanes Oxley, Information Security, Business Continuity, Project Management, Compliance, Fraud, Data Governance, Model Risk Management, and Third-Party Relationships programs. Under her direction, the Enterprise Risk Management Program provides a framework to identify, manage, mitigate and report on key risks impacting ASB's business. Natalie is the primary liaison with the bank's regulators. Previously, she served as Financial Vice President and Treasurer for HEI Power Corp., a subsidiary of Hawaiian Electric Industries, Inc. (HEI), as the Corporate Finance and Investments Director for HEI and as Senior Auditor at what is now known as PricewaterhouseCoopers. Natalie holds a Bachelor's of Business Administration in Accounting from the University of Hawaii at Manoa and is a member of the American Institute of Certified Public Accountants and the Hawaii Society of Certified Public Accountants and is the Co-Chair of the Pa'ani Challenge.



By
David Saito



More Than CPE... Reflections from ENGAGE

I'm writing this at Harry Reid International Airport, on my way home after a long week at AICPA ENGAGE 2026 in Las Vegas, one of the largest gatherings of accounting and finance professionals in the country. More than 4,000 of us in public accounting, business and industry, educators and other thought leaders came together to discuss emerging issues and where the profession is headed.

This year's conference started with Clara Shih, former top AI executive at Salesforce and Meta, and a joint presentation from entrepreneur and actor Ryan Reynolds, and longtime Costco CFO Richard Galanti. As a fan of the Deadpool movies and \$1.50 hotdogs, I couldn't be more excited.

Reynolds and Galanti were an unexpected but fun pairing, having collaborated on a commercial in the past. They discussed business, leadership, and failure and Reynolds was funny and engaging as expected, but one comment that stuck out to me was that "good things happen when you're willing to suck." While he was talking about creative work, the message applies just as well in avoiding the trap of perfectionism in our professional and personal lives.

Galanti shared lessons from Costco's long-standing commitment to its core principles and what he called "arrogant simplicity." In an environment where everyone is

chasing the next trend, Costco's success came from staying focused on delivering value to their customers. Together, they struck an interesting balance between innovation and discipline.

Between the sessions, jampacked exhibit hall, and countless networking, one theme kept popping up everywhere: our world is changing quickly with the advances of AI technology, and we as accountants are being asked to play a bigger role in helping organizations and society navigate that change. It showed up in nearly every track, from TECH+ and Practitioners to Advanced Accounting & Auditing and Corporate Finance, with discussions ranging from practical applications to risk management and governance.

in those sessions. William M. Washington III, Global CFO at Baker McKenzie, opened our track with a discussion on leadership and career development. He shared lessons from his own journey, the qualities he looks for in finance leaders and how he approaches leadership as an introvert. The accounting profession is filled with introverts, like myself, so many of us in the room appreciated his unique perspective. He spoke about being "intensely intentional" in how he leads, manages his energy, builds relationships and declines work dinners. His message was simple: **authenticity matters.**

I also had the opportunity to moderate a session presented by our very own Donny Shimamoto. As mentioned, AI was a dominant topic throughout the week and Donny's presentation focused on something near and dear to our hearts: governance. Rather than focusing on the benefits of the latest tools, he challenged us to think about how organizations can adopt AI responsibly and ensure that our investments in this technology can support broader business objectives. It is always great seeing one of us on the national stage, sharing our mana'o and helping influence discussions that affect the future of the profession.



As a member of the Corporate Finance & Controllers planning committee, I spent much of my time

Some of the most valuable conversations at ENGAGE happen outside the session rooms. Each track has community lunches, and our Corporate Finance lunches brought together controllers, CFOs and business leaders from a wide variety of industries. Among topics, such as the economy and the NBA Finals, we could compare notes with others facing many of the same challenges we face in Hawaii. Career growth was a common topic including AICPA's new CGMA Career Accelerator program. I was lucky enough to participate last year in the pilot cohort of the program.



lessons learned were the relationships I formed through the program.

I had the opportunity to reconnect at ENGAGE with fellow Career Accelerator alumnus Chad Sinkovich, Senior Accounting Manager at Employers Health, during a 3.5-hour Claude session. Chad described the program as "not only a great way to earn quality CPE, but a great way to learn new ideas or concepts that you can bring to your next team meeting or strategy discussion."

Katie Steward, Director of Client Accounting Services at CBIZ, shared a similar perspective. She noted that the program has helped her support clients in broader and more meaningful ways and has allowed her to have more valuable conversations with clients by applying concepts learned through the program.

I am coming home from ENGAGE with plenty of swag from the exhibit hall and perhaps a few extra pounds, but that is never the reason I attend. Whether it was hearing Ryan Reynolds and Richard Galanti talk about hotdogs, listening to William Washington's inspiring journey, helping moderate Donny Shimamoto's session on AI, or reconnecting with friends from across the country, I'm leaving Las Vegas with plenty of ideas to bring back to Hawaii and my wallet (luckily) intact. That's what keeps me coming back to ENGAGE every year.

The program prepares participants for the Strategic Case Study exam and is a new, streamlined path for CPAs to earn the CGMA designation. Along the way, we were exposed to topics that extend beyond technical accounting and financial models and into areas such as strategy, governance, risk management, and leadership. Just as valuable as the

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The 2026 Elect & Engage, HSCPA's Annual Election & Members Meeting, brought members together on June 19 at the Prince Waikiki for an afternoon of leadership, connection, and a healthy dose of camaraderie. Members gathered to elect new leadership for the 2026–2027 year, spark new relationships, and reconnect with familiar faces.

President Frank Kudo presided over his last official meeting of his two-year term, offering heartfelt thanks to the Board of Directors for their dedication and service. A warm mahalo also goes to Past President 2005–2006, Ross Murakami, who expertly installed the incoming officers and directors stepping into their roles on July 1.

Members were treated to a lively professional issues update from our very own Three Dudes and a Diva – Frank, Darryl, Donny, and Trisha – who delivered timely insights on advocacy and legislation, workforce development, the CPA Trust campaign, AI's accelerating influence, and highlights from our recent RISE2030 workshop exploring how rapid technological change is reshaping firms, educators, and organizations.

The meeting wrapped with a spirited happy hour, sending members off energized, reconnected, and ready to charge into the new year with purpose.

MAHALO to Adrian Hong and his sister for adorning the Board with beautiful handmade lei!





Norman's BOOK REVIEW



Through Mom's Eyes

by Sheinelle Jones



Sheinelle is the co-host of "Today with Jenna & Sheinelle" and a mother of three who tragically lost her husband in 2025 to an aggressive glioblastoma. She wrote this book to guide and encourage mothers through both their brightest days and their hardest ones. As the cover notes, it offers "simple wisdom from mothers who raised extraordinary humans." It's an informative, inspirational, and deeply heartwarming read—so much so that it moved HSCPA Director Kathy Castillo and me to invite HSCPA members to share their own mothers' pearls of wisdom and guiding principles to their children at the end of the review.



Lady Gaga's Mom

Family is everything. It grounds you. You know that it's people you can trust. It's people that you can talk to.

Close your laptop and put your phone down. Sit on the couch and really look your child in the eye and talk to them. Validate what they feel. We may not feel it but, to them, it's real. Also look for any changes, like a slip in their grades, more agitation, or spending excess time behind closed doors, alone.



Matthew McConaughey's Mom

What you think about you bring about.

Be kind, thoughtful and above all honest. Don't lie. Listen and be respectful, which means no back talk.

Always think positive. Use it, be it and do it.

Don't lose sight of your own hopes and dreams, or to put them on hold for too long.



Jonas Brothers' Mom

Let your children be – within boundaries, of course.

We're not raising kids, we're raising adults. They're gonna be adults a lot longer than they're kids at home, so we wanted to raise them with the integrity and moral values to be leaders in their community, achievers, great spouses, and fathers – eventually.



Author Sheinelle's Grandmama and Mom

Pretty is as pretty does.

No matter how pretty you are on the outside, who you are on the inside is what matters.

Listen in love and counsel in wisdom.



Shaquille O'Neal's Mom

"No pass, no play, period." No extra-curriculars if you don't get your grades.

Whatever you wanna do, just do it. You know, opportunity in life – we're on this road only once. If you don't make the best of it, that's on you. It's never too late for a new beginning.

Motherhood of Mothers

As Sheinelle notes at the end of her book, while the world is constantly changing, some things don't change. Every mother still longs for her child to be well and do well. To grow strong and feel good about themselves. And to see in us what we want to develop in them – confidence, self-respect, respect for others, gratitude, grace, and self-love to carry them over the hurdles and hurts they'll have to face and overcome so that they may thrive.

She believes in you and wish you and your family all the best.

To my daughter ...



- **Help others** – My mom taught me that generosity isn't just financial; it's giving time, sharing talents, and choosing kindness. I learned this young and continue to give back today.
- **Work for what matters** – She showed me that meaningful things require patience, effort, and perseverance. Over time, I learned that resilience brings reward.
- **Take pride in every task** – Her example of always giving 100%, especially when no one was watching, taught me to take pride in my work and carry that standard into every part of my life.

~ Trisha Nomura

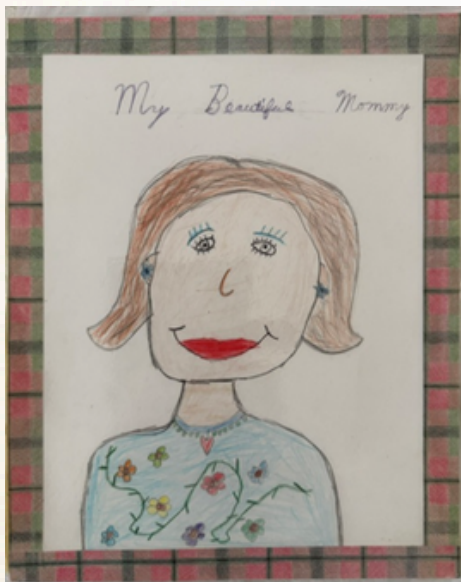
To my son ...

- **Spend some, save some, give some** – She taught me early that paychecks shouldn't be 100% bills or fun. Always save for the future and always give back. Because of her, I've consistently set aside part of every paycheck for retirement, savings, investments, and recurring monthly donations to organizations that shaped me.
- **Treat others the way you'd like to be treated** – The golden rule she repeated constantly, especially when my brother and I were acting up.
- **Always be kind. You never know what someone is going through** – When someone was rude, she reminded us to respond with kindness. People have bad days; we might've just crossed paths at the wrong moment.

~ Tayler Mori



To my mom ...



Then: 8 years old
Now: 34 years old

~ Trason Castillo

5/11/01

All About My Mom
 Boy's Trason Castillo 21c.3

My mom's name is Kathy. She is the most beautiful person I know. My mom has short brownish hair and dark brown eyes. I like when she smiles at me. She wears many things that make her look beautiful. She looks great with all her jewelry. She wears rings, necklaces, earrings and bracelets.

She works at Hawaii Society of Certified Public Accountants, and she's the boss of her office. She types on computers and answers telephones all day. She likes her job because she has friends in her office.

My mom also works at home. She cooks, cleans the house, and takes care of me and my sister. She takes us out to restaurants and takes us to Ala Moana, Pearl Ridge, Kakaia Mall, and other places.

In her spare time she likes to watch t.v. and fall asleep. She also likes to play solitaire and other games. She sometimes reads the newspaper. She drinks too much wine and falls asleep.

My mom is special to me because she takes good care of me and loves me. She is also special because she always guides me and is there whenever I need her. I like to hug her and kiss her.

Transformation

Shaping the Future

The accounting profession in Hawaii is at a pivotal moment. Insights gathered from a recent focus group—exploring the relevance of the AICPA’s RISE 2040 report—offers a clear perspective on how local professionals view the future.

A Profession Redefined by Advisory and Technology

When participants were asked what the accounting profession in Hawaii should look like by 2030, two priorities rose clearly to the top: **human-centric advisory services** and **technology & AI governance**.

The emphasis on human-centric advisory reflects an evolution away from purely transactional work. Skills such as emotional intelligence, judgment, interpretation, and relationship-building are becoming central to delivering value. These capabilities position accountants not just as information providers, but as trusted advisors who help clients navigate increasingly complex business environments.

At the same time, the rise of advanced technologies demands a

A Vision for Hawaii’s Accounting Profession

new level of oversight. Professionals recognize that guiding organizations in the responsible use of AI and data—rather than simply adopting tools—is critical. The profession’s credibility will increasingly depend on its ability to ensure that technology is used ethically, effectively, and with appropriate governance.

Other important—but secondary—priorities include business resilience, analytics-driven insights, and supervising AI-enabled processes. Together, these trends suggest a profession that is both more strategic and more technologically integrated.

Where Education and Professional Development Must Focus

The findings also shed light on where Hawaii’s professional associations should focus their efforts. The strongest demand for guidance centers on **technology and AI governance**, followed closely by **business resilience** and **human-centric advisory skills**.

This signals an important shift: while traditional technical topics

remain essential, future-ready programming must go beyond compliance and reporting. Practitioners are looking for practical education that helps them navigate emerging technologies, develop advisory capabilities, and manage organizational change.

In practical terms, this means rethinking continuing professional education (CPE) to include:

- AI governance and risk management
- Advanced analytics and predictive insights
- Leadership and communication skills
- Business strategy and scenario planning

The opportunity for organizations like HSCPA and other associations is clear—deliver programming that bridges the gap between technical expertise and strategic advisory.

Trust and Talent: The Most Critical Themes

Among the major themes identified in the AICPA RISE 2040 report, participants rated **Trust** and **Talent** as the most critical for Hawaii.



The importance of trust reflects the profession's enduring role as a guardian of reliable information. However, the nature of that trust is evolving. Accountants are no longer responsible only for financial statements, but also for validating systems, data, and increasingly, AI-driven outputs. One key insight stood out: *knowing what to trust becomes a premium capability.*

At the same time, the talent challenge is intensifying. Participants emphasized the need to:

- Adapt to changing expectations of new entrants
- Redesign entry paths into the profession

- Upskill practitioners in AI, analytics, and advisory services

Importantly, this shift does not eliminate compliance work—it transforms it. Automation will handle more routine tasks, freeing professionals to focus on higher-value activities such as interpretation, judgment, and advisory.

Looking Ahead: A Call to Action

The path to 2030 is clear, but not without challenges. The Hawaii accounting profession must embrace a dual transformation—strengthening its foundation of trust while expanding its role as a strategic advisor.

We are holding one more workshop to gather additional input for our local vision project. If you would like to learn about the insights from RISE2040 and help drive how we execute on that vision locally, please [sign up to attend the next vision workshop on July 29 from 9am-11am.](#)

Ultimately, the profession's future will be defined not by its ability to adopt technology, but by how effectively it combines technology with uniquely human strengths. By acting on these insights, Hawaii's accounting community can position itself as a leader in trust, innovation, and advisory excellence for years to come.

Visualizing the Future of the Accounting & Tax Profession in Hawaii

Wednesday, July 29, 2026 · 9:00 a.m. Hawaii (GMT -10:00) ▾ | Add to calendar | Webinar will be recorded



Renew online using your member login at www.hscpa.org





Mahalo for renewing your HSCPA membership. Your commitment means more than ever during these challenging and uncertain times.

By choosing to renew, you're not only investing in yourself and your professional growth—you're strengthening the entire CPA and financial community in Hawaii. Your support helps us continue providing resources, advocacy, and connection for members.

We're grateful to have you with us as we navigate this evolving landscape together. Your dedication to the profession makes a real difference.

With appreciation ~ your Association,

Hawaii Society of CPAs