

# HAWAII KUKALA

March 2023



## Advance. Grow. Accelerate.

AGA is the association for connecting and empowering professionals who support government, from financial management to IT, human resources, cybersecurity and more, to accelerate their careers.



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**AGA Hawaii Chapter**

**P.O. Box 4474, Honolulu, HI 96812**

**<https://www.agacgfm.org/Chapters/Hawaii-Chapter/Home.aspx>**

# the President's Message



Aloha fellow AGA Hawaii Members,

I hope you all have been enjoying your year thus far. Spring is almost here and I'm excited about the new season for AGA and all the new chapter events we will be having. Our committee members are planning more training seminars, charity events, and social get-togethers.

In November 2022, our chapter participated in the Hawaii Foodbank virtual food drive and raised over \$1,500 to help feed those in need. Thank you to all who donated and a special shout-out to our Community Service Committee Chairs, Dwayne Takeno and Ross Okumura, for leading the way.

Congratulations to our AGA Hawaii UH Foundation scholarship award winner, Kristen Esibill, and our Hawaii Endowment Scholarship Fund at UH West Oahu, Danielle Silva! I trust that the scholarship will help you both on your path to a successful future. I hope AGA can continue to be a part of your journey.

On January 26, 2023, we held our webinar entitled “AGA Hawaii: Perspectives from a State Tax District Manager and a Tax Practitioner” with Tricia Oftana & Stanford Lum. Thank you to all the members who registered and attended the webinar. Thank you to our speakers and committee members, Pamela Young and Naomi Mochizuki, for providing a great presentation.

We are excited to welcome back the Professional Development Training (PDT) 2023 in-person in Orlando, Florida. PDT brings together a broad audience of more than 3,000 federal, state and local government financial professionals, including federal, state and local government CFOs, inspectors general, accountants, auditors as well as financial professionals from the private sector. PDT offers educational sessions over three days of training. Participants can earn up to 24 hours of NASBA-approved continuing professional education (CPE) credits. Participants gain skills and knowledge toward more effective leadership, performance in a cost-constrained environment, solutions to shared challenges, and best practices. For more information, please visit <https://www.agacgfm.org/Events/PDT/PDT-Home.aspx>

Mahalo,  
Dave Gandule  
President, AGA Hawaii Chapter

## **Perspectives from a State Tax District Manager and a Tax Practitioner Summary**



**Tricia Oftana**



**Stanford Lum**

AGA Hawaii hosted the first webinar of the calendar year on January 26, 2023. The webinar titled “Perspectives from a State Tax District Manager and a Tax Practitioner” featured speakers Tricia Oftana, CPA and Stanford Lum, CPA. We received positive reviews from our members who found the presentation to be very informative and entertaining.

Tricia Oftana shared the organization structure of the State of Hawaii Department of Taxation and specifically spoke on updates in her Maui District Office. Members were educated on how to plan and meet long term goals as a leader. She also spoke on how supervisors can analyze new challenges and changes in the work environment.

Tricia gave our members a few tax tips such as not ignoring letters and encouraging everyone to file online.

Stanford Lum provided our members with new tax updates including topics such as solar tax credits for photovoltaic (PV) and solar hot water systems, 529 plans, pensions, etc. Stanford also addressed members’ questions regarding tax deadlines and the tax filing process.

Our events committee organized another successful webinar. Thank you to all of our members who attended. Please be on the lookout for our next webinar in April 2023.

## **Event Recaps**

### **UH Manoa’s Shidler College of Business Scholarship Luncheon on November 7, 2022**



From left to right: Kristen Esibill (AGA Hawaii’s Endowed Scholarship Recipient), Kyle Detke and Dave Gandule at Royal Hawaiian Center

### **UH Manoa’s Accounting Club Banquet on December 3, 2022**



UH Manoa’s accounting students with Laura Lau, Dave Gandule, and Naomi Mochizuki (Front-Right)



Mahalo to our generous donors for participating in our virtual Hawaii Food Bank Drive! We met our goal and was able to raise \$1,507.77! All funds raised will be used to support the food banks' various initiatives to keep the community from going hungry.

Adam Buote  
Anonymous  
Anonymous  
Anonymous  
Anonymous  
Anonymous  
Anonymous  
Arnold Kishi, CGFM  
Bowha Kang  
Dave Gandule  
Donn Nakamura  
Dwayne Takeno  
Edwin Young, CGFM  
Guy Nishihira  
Jian Zhou  
Mabel Yeung  
Pamela Young, CGFM  
Ralph Kanetoku, CGFM  
Troy Shimasaki



## Help Spread the Word to Join AGA!

As an AGA member, you gain access to a host of benefits designed to support your career growth and your success. Join or renew at National AGA website at

<https://www.agacgfm.org/Membership.aspx>

### MEMBERSHIP BENEFITS

- Networking opportunities through luncheon meetings and social events
- Local chapter seminars offering low-cost continuing professional education (CPE)
- Numerous CPE opportunities via AGA national conferences, audio conferences, online self-study and classroom courses
- Leadership opportunities through serving on the executive committee at the chapter, regional or national levels

### Students – FREE Electronic Membership!

AGA is offering free membership to college students. Please visit the AGA National website for more details:

<https://www.agacgfm.org/Membership/Students.aspx>

### Job Announcements

- Looking for a career in the Federal government? Check out: <https://www.usajobs.gov/>
- Looking for government jobs in Hawaii? Check out: <https://portal.ehawaii.gov/residents/jobs-and-unemployment/>

## Note Splash!

We truly appreciate all the AGA articles submitted by our members. If you have an interesting story or news you want to share, please contact our Newsletter Committee. To view current and past chapter newsletter issues, please visit

<https://www.agacgfm.org/Chapters/Hawaii-Chapter/OurChapter/Chapter-Newsletter.aspx>

AGA National also welcomes articles from members as well as academics, students and others who want to share their research and writings in government financial management. The Journal of Government Financial Management (hereafter “the Journal”) is the flagship quarterly publication of AGA and one of the top four journals in the government financial management profession. While this article focuses on issues specific to the Journal, many points discussed herein are applicable to other areas of writing in our profession, including policies, procedures, guidelines, audit findings and documentation, budget justifications, proposals, and many other reports and documents. For more information, please visit

<https://www.agacgfm.org/Publications/Journal.aspx>



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**Our Active Certified Government Financial Managers  
(CGFM) in Hawaii  
As of March 2023**

Perla Corpus, Retired  
Kyle Detke  
Dennis Fitzgerald  
Ralph T. Kanetoku  
Arnold T. Kishi  
Clarence T. Kuwahara, Retired  
Winnie W.N. Loo, Retired  
Alison F. Look  
Melissa M. M. Loy  
Don Mullinax  
Ronald T. Shiigi  
Thomas J. Stanton, Jr., Retired  
Jonathan A. Tamanaha  
M. Julie Thomas-Chun  
Dennis M. Tsuhako  
George Woolworth, Retired  
Edwin S.W. Young  
Pamela K. Young

**What is CGFM?**

Certified Government Financial Manager (CGFM) is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels. To earn the CGFM, individuals must apply for the CGFM program and requirements. To learn more about becoming a CGFM, please visit <https://www.agacgfm.org/CGFM.aspx>

# *Supporting Hawaii's Government Financial Management Professionals*

## **FY 2023 – FY 2024 CHAPTER LEADERSHIP OFFICERS AND DIRECTORS**

| Positions  | Name                  | Email                        | Term Expires |
|--|-----------------------|------------------------------|--------------|
| President  | Dave Gandule          | daveagahi@gmail.com          | 2023         |
| Secretary  | Yeuk Lan Lau          | ylau@honolulu.gov            | 2023         |
| Treasurer  | Donn Nakamura         | donn.nakamura@accuityllp.com | 2023         |
| Director (carryover)   | Debra Mott            | dmottaga@gmail.com           | 2023         |
| Director (carryover)   | Dwayne Takeno         | dtakeno@nkcpa.com            | 2023         |
| Director (carryover)   | Mabel Yeung           | mabel_yeung@hip.uscourts.gov | 2023         |
| Director (carryover)   | Pamela Young, CGFM    | agapamela808@gmail.com       | 2023         |
| Director   | Ralph Kanetoku, CGFM  | ralph@kkdly.com              | 2024         |
| Director   | Ryoko Lung            | lungr@hawaii.edu             | 2024         |
| Director   | Naomi Mochizuki       | naomimochi@gmail.com         | 2024         |
| Director   | Ross Okumura          | rossokumura@hotmail.com      | 2024         |
| Director   | Edwin Young, CGFM     | eswyong@aol.com              | 2024         |
| National Councils of Chapter Representative/Immediate Past President | Shena Bocalbos-Garcia | sdbocalbos@gmail.com         | 2023         |

## **COMMITTEE CHAIRS**

| Positions                        | Name                  | Email                        |
|----------------------------------|-----------------------|------------------------------|
| Accountability                   | Ryoko Lung            | lungr@hawaii.edu             |
| Bylaws and Procedures            | Mabel Yeung           | mabel_yeung@hip.uscourts.gov |
| Communications/Meetings & Events | Pamela Young, CGFM    | agapamela808@gmail.com       |
| Community Service                | Ross Okumura          | rossokumura@hotmail.com      |
|                                  | Dwayne Takeno         | dtakeno@nkcpa.com            |
| Fall Training Events             | Pamela Young, CGFM    | agapamela808@gmail.com       |
|                                  | Dave Gandule          | daveagahi@gmail.com          |
| Membership                       | Donn Nakamura         | donn.nakamura@accuityllp.com |
| Newsletter/Nominations           | Shena Bocalbos-Garcia | sdbocalbos@gmail.com         |
| Social Media/Webmaster           | Sherilyn Sakamoto     | smksakamoto@gmail.com        |
| Student Relations                | Jenny Teruya          | jenny.teruya@gmail.com       |
|                                  | Jian Zhou             | jianzhou@hawaii.edu          |
| Young Professionals              | Kyle Detke, CGFM      | kyle.detke@honolulu.gov      |