

HAWAII KUKALA

October 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.



In This Issue:

President's Message P.2

PDT 2023 Summary P.3

Event Recaps P.6

Announcements P.8

CGFM P.9

AGA Officers and Directors P.10

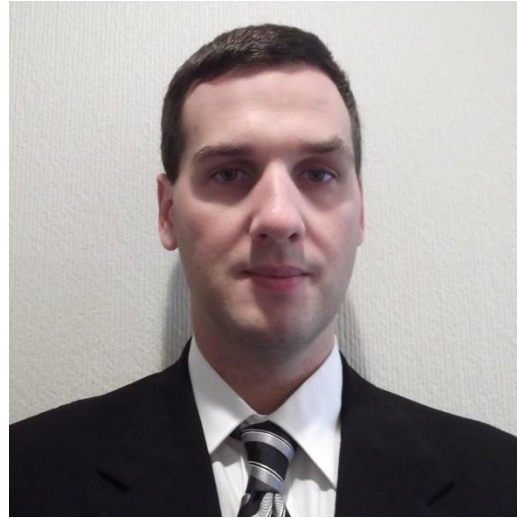
We work together to advance good government initiatives and improve citizen trust in government.

AGA Hawaii Chapter

P.O. Box 4474, Honolulu, HI 96812

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

the President's Message



Aloha AGA Hawaii Members,

As the new President of the Hawaii Chapter of the AGA, it is my pleasure to serve this chapter. I would like to thank Dave Gandule for his service as President, and I hope I can accomplish as much as he did during his tenure. I would also like to thank all of the chapter officers, directors, and committee chairs for their hard work. I believe our chapter will achieve the same success as we had in the years prior. Our chapter officers are working to provide members with excellent educational opportunities, assisting them in obtaining their CGFM designation, and facilitating networking opportunities for young professionals. For a smooth transition, I would like to continue the chapter goals as before.

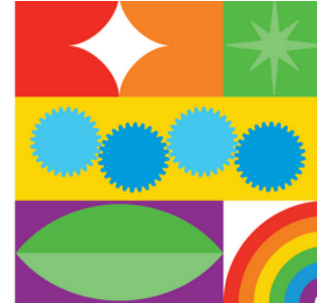
First, I intend to create and execute a strategic succession plan to ensure smooth leadership transitions. Second, I want to increase membership by actively recruiting young professionals and individuals from all levels of the government. Finally, I'd like to thank everyone for choosing me to lead as chapter president for the 2023-2024 year. I hope we can accomplish a lot, and I hope I can serve you to the best of my ability.

Have a great day,

Kyle Detke
President, AGA Hawaii Chapter

PDT 2023

July 23-26, 2023
Orlando or Virtual



Dave Gandule and Deyandra Abella

The PDT AGA event took place this year in Orlando, Florida. The event took place from July 23 – 26, 2023. The organizers were able to successfully hold the PDT 2023 AGA event in person in Orlando, Florida, post pandemic. This allowed participants to once again benefit from the outstanding educational sessions, seminars, and speakers, and to engage with colleagues and peers in building their professional network. The event provided a valuable opportunity for attendees to invigorate their minds, enhance their personal journey, and continue their learning and growth after the challenges posed by the pandemic.

Here is a summary of what we learned from the sessions we attended:



In Session #S104, Eric Gregory presented “Followership: The Training You’ve Never Had,” discussing the crucial role of followers in realizing a leader’s vision. He emphasized key skills such as supporting and challenging leaders when necessary, fostering good relationships, and having the courage to exercise influence. Eric highlighted the evolution from follower to leader and the significance of advocating for leaders, contributing to their growth and overall organizational success.

During Session #S110, speakers Mark Reger CPA, Frank Petersen CGFM, and Melinda Miguel PMP, CIG explored the presentation “Your Boss Presents You with an Ethical Challenge: Fight or Flee.” Mark highlighted the enduring impact of ethical decisions on reputation, while Melinda underscored the need for a support network when facing ethical challenges. Frank emphasized the duty to safeguard public trust, stressing personal values and strong character as essential for ethical leadership.

During Session #M101, speaker Alex Weber delivered a presentation titled “Unstoppable”. Alex emphasized that individual actions hold significance and promoted the cultivation of positive energy. The talk focused on keys to becoming unstoppable: having clarity with courage in goals, aligning with a meaningful cause, possessing self-confidence, and building a supportive community. Alex also highlighted how challenges contribute to personal growth by fostering empathy and the ability to shine when others require assistance.



During Session #M105, speakers Alyssa Smiley, Jeremy Stone, and Nicole Frish addressed the topic “Maximize Your Potential Against Improper Payments.” Alyssa Smiley discussed the DHS’s focus on payment integrity and risk management, emphasizing the importance of defining and quantifying payment integrity, as well as establishing tolerance levels. Jeremy Stone highlighted using regulations and laws strategically for efficient payment integrity in DOD programs, suggesting breaking down programs for detailed risk analysis. Nicole Frish discussed the Department of Veterans Affairs’ approach to minimizing improper payments,

emphasizing deep cause analysis, post-correction evaluation, and program ownership oversight. The session explored strategies to combat improper payments while considering risk tolerance and program intricacies.

During Session #M111, Gerry Boaz and Kimberly Fix talked about the new lease standards in their presentation titled “Applying State & Local Lessons Learned to the Federal Government.” Gerry covered the contrasts between GASB 87 and SFFAS 54 lease standards, focusing on lease criteria and challenges like amortization. Kimberly highlighted the importance of good preparation for SFFAS 54, including policy review, teamwork, and supporting operations. The session touched on practical aspects of implementing these standards, like system changes, dealing with recurring payments, and coordinating with auditors. Attendees gained valuable insights into navigating the transition to new lease standards.



During Session #M121, “A State of Flux - What's Going on with the Accounting Profession?,” Christine Kuglin, Billy Morehead, and Rachelle Cabading addressed shifts in the accounting landscape. Christine highlighted changing educational trends, with women pursuing higher degrees and men leaning towards blue-collar fields. Rachelle pointed out the evolution of the CPA profession, particularly in government roles, highlighting issues like vague job descriptions, lack of awareness about government positions, and uncompetitive compensation. Billy discussed key drivers for industry changes

including technology, more attractive career options, and the changing ROI of becoming a CPA. The session offered a comprehensive exploration of challenges and opportunities in accounting.

In Session #M128, Jennifer Franks, Ronda Kent, and Stacy Marcott explored “Leading the Future - Women in Government.” They discussed shifts in workplace dynamics for women, highlighting increased flexibility, a focus on output rather than appearance, and the importance of embracing differences. The speakers emphasized finding support through strategic positioning and building positive relationships, underlining continuous learning opportunities. They also touched on the challenges and experiences of women in the male-dominated field of cybersecurity, shedding light on gender dynamics within teams.

During Plenary Session #T101, Gene Dodaro and Dave Lebryk discussed updates from GAO and Treasury. They covered topics like clarifying roles in public health, addressing improper payments, adapting to a changing budget environment, and embracing emerging technologies. The speakers also shared key lessons, including the need to manage the debt ceiling more effectively, promote employee engagement, and create a flexible yet cohesive work culture.

In Session #T107, Carla Flores and Taka Ariga explored the journey from “Ex Machina to ChatGPT” in the Information Technology-Technical field. They discussed the nuances of generative vs. general AI and how AI impacts our lives, highlighting efficiency improvements and potential job displacement. The session underlined the need to manage AI as a collaborative effort, addressing governance, data, performance, and monitoring to ensure responsible AI deployment. The presentation emphasized the balance between AI's opportunities and associated risks.



In Session #T113, Frank Petersen, Shelia Conley, and Stacy Marcott tackled “Leadership Challenges in Financial Management.” They discussed IT modernization's role in financial processes and AI, emphasizing the need for foundational



strength and risk mitigation. Workforce development strategies were explored, focusing on motivating staff through higher purpose and team growth, as well as individual development plans. The session also addressed the challenge of coaching staff within daily operations, emphasizing the importance of prioritizing people and taking ownership of one's career path.

In Session #W109, “Transformative Leadership at Work: Highlights of the Cohort Capstones” the members from the cohort shared their experiences from this year’s AGA NextWave Federal Finance Leadership Program’s capstone project. The members discussed items such as management program’s benefits, self-improvement strategies, and the impact of AI in innovative projects. The focus was on personal growth, understanding personalities, and preparing young professionals for federal executive roles. The session also emphasized the significance of contributing to the growth of young leaders as executive members.

In Session #W117, Kim Farington, Teresa Hunter, and Vinay Singh explored the theme “Individual Strengths Improve Team Performance” in the context of Personal Development. Kim highlighted strategies for building strong teams by identifying and utilizing individual strengths. Teresa discussed reimagining the IRS CFO role with a shift towards agility and innovation. Vinay emphasized effective individual management through measurement, kindness, quick solutions, and team clarity. They also addressed managing unhappy employees with strategies focused on engagement and empathy. The session underscored the significance of leveraging strengths for improved team dynamics, innovation, and effective management.

In Session #W120, Childilim Okonkwo, Craig Fischer, David Dalenberg, and Kate Darling tackled the topic “Do Your Decisions Reflect Your Data or Vice Versa.” They explored using data analytics and Key Performance Indicators (KPIs) to gauge mission effectiveness, highlighted the value of mission-centric dashboards, and emphasized strategy building and tool understanding for informed decision-making. The session emphasized clear messaging and appropriate data visualization, along with the importance of foundational training before implementing digital science approaches.

As the event concluded, it left participants with a renewed sense of purpose, a wider perspective on challenges and opportunities, and a strengthened resolve to navigate the complex landscapes of their respective fields. The PDT AGA event of 2023 in Orlando, Florida, not only marked a return to normalcy but also served as a catalyst for continuous growth, learning, and the building of meaningful connections among professionals committed to excellence.

New Member Biography

Brandon Miyashiro

Brandon Miyashiro is excited to be a new member of the AGA Hawaii Chapter. He earned his MAcc degree from the Shidler College of Business in 2016 and have previously worked as a Tax Associate at a CPA firm and as an Accountant at the State of Hawaii. He is currently an Accountant with the City and County of Honolulu, Department of Budget and Fiscal Services. In his free time, he enjoys playing tennis, traveling to Japan and eating delicious food at new restaurants.

Cory Yonemura

Cory is currently an analyst for the government. He plans and facilitates audit related initiatives for his organization. He has held accounting/audit related roles in his current and previous organizations. While he isn’t working or thinking about work, he enjoys chill things such as sleeping in and hanging out with friends while sharing with them his latest financial pipe dream. He grew up in Hawaii and graduated from UH Manoa.

Thank you to our generous donors!!

Ann Ebberts, 3 Anonymous Members, Arushi Kumar, David Bean, Dave Gandule, Donn Nakamura, Elin Bohn, Hamid Pourjalali, James Rhinerson, Jim Sullivan, Jo Ann Nakamura, Jonathan Wolff, Louisa Greve, Mabel Yeung, Naomi Mochizuki, Nicole Wynaar, Pamela Young, Ralph Kanetoku, Rebecca Voss, Sherilyn Sakamoto, and Troy Shimasaki

We raised a total of \$2,368.40 for the Maui Food Drive. All contributions will go directly to support relief efforts on Maui. Mahalo nui loa!!

Presentation at UH Manoa's Auditing Class on August 25, 2023

AGA guest speaker Pamela Young with AGA E-Professor Jian Zhou's auditing class



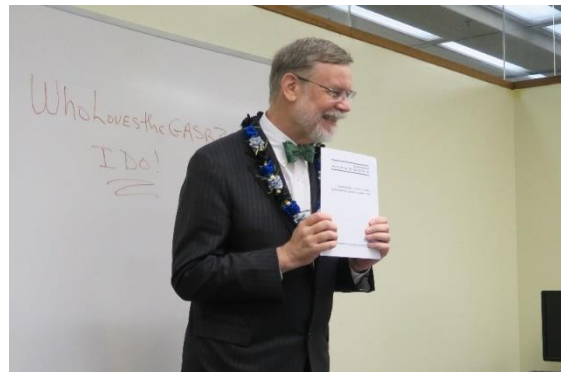
Meeting at California Pizza Kitchen with University of Hawaii Manoa Mentee on September 14, 2023

Daxton Vickers and AGA Pamela Young



Government Professional Accountability Webinar on September 7, 2023

Wow! Another successful training event! We had 170 participants listening in. Thank you to our valuable and knowledge speakers Billy Morehead, David Bean, Kirk Caldwell and Keith Regan! Special thanks to our committee for the support: Naomi Mochizuki, Shena Bocalbos-Garcia, Kyle Detke, Deyandra Abella, Pamela Young, Donn Nakamura, Arnold Kishi, Dwayne Takeno, and Dave Gandule! Great job!



Executive Leadership Team



Luis Salaveria
Director of Finance



Doug Murdock
Chief Information Officer



Keith Regan
Comptroller



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>

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>

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/>



@AGAHawaiiChapter



@AGAHawaii



@AGAHawaii



@AGAHawaiiChapter



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

Perla Corpus, Retired
Kyle Detke
Dennis Fitzgerald
Ralph T. Kanetoku
Arnold T. Kishi
Arushi Kumar
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, Retired

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	Kyle Detke, CGFM	kyle.detke@honolulu.gov	2024
Immediate Past President	Dave Gandule	daveagahi@gmail.com	2024
Secretary	Naomi Mochizuki	naomimochi@gmail.com	2024
Treasurer	Donn Nakamura	donn.nakamura@accuityllp.com	2024
Director (carryover)	Ralph Kanetoku, CGFM	ralph@kkdly.com	2024
Director (carryover)	Ryoko Lung	lungr@hawaii.edu	2024
Director (carryover)	Naomi Mochizuki	naomimochi@gmail.com	2024
Director (carryover)	Ross Okumura	rossokumura@hotmail.com	2024
Director (carryover)	Edwin Young, CGFM	eswyoung@aol.com	2024
Director	Yeuk Lan Lau	ylau@honolulu.gov	2025
Director	Dwayne Takeno	dtakeno@nkcpa.com	2025
Director	Jonathan Tamanaha, CGFM	jontamanaha@gmail.com	2025
Director	Mabel Yeung	mabel_yeung@hip.uscourts.gov	2025
Director	Pamela Young, CGFM	agapamela808@gmail.com	2025
National Council of Chapter Representative	Shena Bocalbos-Garcia	sdbocalbos@gmail.com	2024

COMMITTEE CHAIRS

Positions	Name	Email
ACE Reporting	Kyle Detke, CGFM	kyle.detke@honolulu.gov
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	Shena Bocalbos-Garcia	sdbocalbos@gmail.com
	Naomi Mochizuki	naomimochi@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