

HAWAII KUKALA

June 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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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,

Congratulations to our chapter for achieving the National AGA's Platinum Award recognition. This is the 9th straight time our chapter has received this award. I would like to give a special shout-out to our chapter officers, directors, and committee chair members for all their hard work serving our membership and community. I appreciate all our chapter leaders and I am grateful to be a part of an organization where members really support and care for each other.

Mahalo to our generous members who donated to the 2023 RMHC Hawaii Virtual Red Shoe 5K Charity cause. We helped raise \$510.00! Our contributions will hopefully help take some of the stress away from families caring for a seriously ill or injured child when far from home and support networks. Thank you to Ross Okumura and Dwayne Takeno for organizing this event.

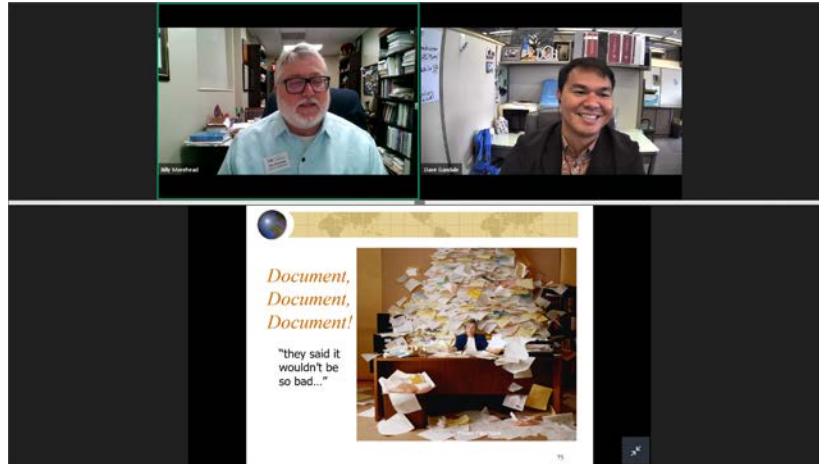
On April 8, 2023, AGA Hawaii hosted a Social Event at Sports Box Aiea where new and old members got to connect with chapter leaders to learn about the benefits of serving as a board member. It was great to see members together having fun and sharing memories. Thank you to all the members who came out to all our in-person events this year. We hope we can continue having more in-person events going forward.

On April 26, 2023, Billy Morehead, Ph.D., CGFM, CPA gave our chapter a presentation entitled "Leading with Internal Controls." Thank you to all our members and guests who attended the meeting. Special thanks to our Luncheon Committee members, Pamela Young, CGFM and Naomi Mochizuki, for coordinating this event.

Lastly, please follow our social media accounts on Facebook, Twitter, LinkedIn and Instagram page for chapter updates. Our account name is AGA Hawaii Chapter.

Dave Gandule
President, AGA Hawaii Chapter

Leading with Internal Controls Summary



On April 26, 2023, AGA Hawaii hosted another webinar entitled Leading with Internal Controls with Billy Morehead, Ph.D., CGFM, CPA. Billy shared a motivational presentation, challenging our members to be courageous by leading and serving others with integrity and trust. The presentation consisted of internal control types, definitions, importance and examples.

Billy shared control activities examples used to mitigate or minimize risk. He also emphasized the importance of communication and how information needs to be shared appropriately to specific audiences to be effective. Lastly he shared interesting examples of behavioral red flags that lead to fraud cases.

Overall, our members enjoyed Billy's presentation. We have invited him to be a speaker at our next Government Professional Accountability Webinar in September 2023. If you are interested in hearing from Billy and other great speakers, please look out for registration information coming out soon.

In Memory of Warren H. K. Lum

Warren H. K. Lum

MARCH 10, 1951 - MAY 14, 2023



Warren H. K. Lum, age 72, of Honolulu, Hawaii passed away on Sunday, May 14, 2023. Warren was born on March 10, 1951 and raised in Honolulu, Hawaii. He enjoyed swimming, hiking, Jazzercise, biking, volleyball, and making our world a better place including as treasurer for his friend's campaign and as block captain for NSW. He retired from the Federal Government OIG-DHHS as a Senior Auditor, CPA. He is survived by his wife, Laura, sister Shirleen (Eric) Willis, brothers Vernon and Mervin (Sandra), 4 nieces and nephews, and grand nieces and nephews. He was preceded in death by his father, David C. S. Lum, and mother, Beatrice L. Lum. Warren served as the Membership Chair for a couple of years, and the AGA Hawaii Chapter President for the 1990-1991 term. <https://www.dignitymemorial.com/obituaries/honolulu-hi/warren-lum-11297492>

Event Recaps

Amazing night with the AGA Hawaii members, family, and friends who came out to the Social Event at Sports Box Aiea on April 8, 2023



Wonderful time with the students at UH Manoa's Accounting Club Spring 2023 Banquet on May 4, 2023



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/>



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**Our Active Certified Government Financial Managers
(CGFM) in Hawaii**
As of June 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	eswyoung@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
Fall Training Events	Dwayne Takeno	dtakeno@nkcpa.com
	Pamela Young, CGFM	agapamela808@gmail.com
Membership	Dave Gandule	daveagahi@gmail.com
	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