

# GM657

Measure Title: Submitting for consideration and confirmation to the State Board of Public Accountancy, Gubernatorial Nominee, TERRENCE ARATANI, for a term to expire 06-30-2023.

Report Title: State Board of Public Accountancy

Current Referral: CPH

**Testimony of the Board of Public Accountancy**

**Before the  
Senate Committee on Commerce, Consumer Protection, and Health  
Friday, April 5, 2019  
9:30 a.m.  
State Capitol, Conference Room 229**

**On the following measure:  
G.M. 657, SUBMITTING FOR CONSIDERATION AND CONFIRMATION  
TO THE BOARD OF PUBLIC ACCOUNTANCY,  
GUBERNATORIAL NOMINEE, TERENCE ARATANI,  
FOR A TERM TO EXPIRE 06-30-2023**

Chair Baker and Members of the Committee:

My name is Relley Araceley, and I am the Executive Officer of the Board of Public Accountancy (Board). The Board supports the confirmation of Mr. Terrence Aratani's reappointment to the Board.

Mr. Aratani has served on the Board as a public member since July 1, 2016, and has attended 28 out of 33 meetings since his appointment.

Mr. Aratani is currently the Chief Executive Officer for the Ho'olauloa Health Center. Prior to this, Mr. Aratani worked in various capacities at the State Legislature, including serving as chief of staff for the Office of the Senate President and as a committee aide for Senator Brian Taniguchi. Mr. Aratani also formerly worked as a staff attorney with the Hawaii Insurance Division and has been a member of the Hawaii State Bar Association since 1986. Mr. Aratani holds various leadership positions on several boards for non-profit organizations.

Mr. Aratani has shown continued dedication to the Board since being appointed and currently serves as its Legislation and Rules Committee Chair. His desire to contribute to the profession and enhance the effectiveness of the Board compels us to support Mr. Aratani's reappointment to the Board.

Thank you for the opportunity to testify on this measure.

N I W A O  
&  
R O B E R T S

*Certified Public Accountants, A Professional Corporation*

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Before the Senate Committee on Commerce, Consumer Protection,  
and Health

Friday, April 5, 2019 at 9:30 a.m.  
Conference Room 229

**Re: GM 657 – Strong Support of Terrence H. Aratani  
to the Hawaii State Board of Public Accountancy**

To Chair Baker, Vice Chair Chang, and Members of the Committee:

I testify in strong support of GM 657, and I respectfully urge you to confirm the appointment of Terrence H. Aratani to the Hawaii State Board of Public Accountancy.

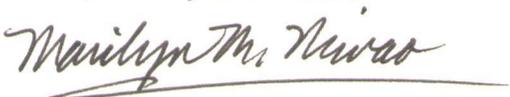
I am a CPA and attorney, and president of Niwao & Roberts, CPAs, a P.C., a Maui CPA firm. While I served as State President of the Hawaii Association of Public Accountants and its legislative committee chairperson or co-chairperson, I had the opportunity to meet and discuss various legislative matters pertaining to the public accounting profession with Terrence Aratani when he served as Committee Clerk for Senator Brian Taniguchi. I found Terrence to be very knowledgeable, intelligent, talented, analytical, and helpful when I sought information on navigating legislative rules, procedures, and language for bills.

With over twenty-five years working experience in the State Legislature, Terrence is a very valuable member of the Board of Public Accountancy and is able to offer legal advice on drafting language for proposed bills and rules for the Board. As a public member of the Board, his familiarity with legislation and spotting issues make him especially well-suited for this Board position. Recognizing his special talents, he currently serves as legislative committee chairperson for the Board of Public Accountancy.

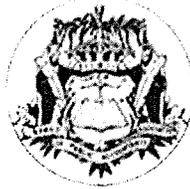
Terrence is an attorney who received his LL.M (Master of Laws) from the Georgetown University Law Center, his J.D. law degree from Pepperdine University School of Law, and a B.S. Degree from the University of Hawaii at Manoa. He currently serves as the Chief Executive Officer of Ko'olauloa Health Center after having worked at the State Legislature.

Terrence actively volunteers in the community, and currently sits on the board of directors for Honolulu Community Action Program, Liahona Youth Empowerment and the Hawaii State FCU. He will be a valuable continuing member of the Board of Public Accountancy. I strongly urge you to support GM657 and the confirmation of Terrence Aratani to the Hawaii Board of Public Accountancy. Thank you for your consideration of this matter.

Respectfully submitted,



Marilyn M. Niwao, M.S.P.H., J.D., CPA, CGMA  
President



## Hawaii Association of Public Accountants

P.O. Box 61043  
Honolulu, HI 96839

Before the Senate Committee on Commerce, Consumer Protection,  
and Health

Friday, April 5, 2019 at 9:30 a.m.  
Conference Room 229

### Re: GM 657 – Strong Support of Terrence H. Aratani to the Hawaii State Board of Public Accountancy

Chair Baker, Vice Chair Chang, and Committee Members:

**The Hawaii Association of Public Accountants (HAPA) STRONGLY SUPPORTS GM 657 and the confirmation of Terrence H. Aratani to the Hawaii State Board of Public Accountancy.** HAPA is a statewide organization consisting primarily of small to mid-sized Hawaii CPA firm owners and managers located throughout Hawaii.

I am the current President of the Hawaii Association of Public Accountants, and I have known Terrence Aratani for many years while he was working at the state legislature. We discussed legislative matters pertaining to the public accounting profession while he was serving as Committee Clerk for Senator Brian Taniguchi. I found Mr. Aratani to be very knowledgeable, intelligent, and analytical – all valuable skills for a public member serving on the Board of Public Accountancy. His experience as an attorney with legislative experience makes him especially valuable to the Board of Public Accountancy, where complex legal matters regarding proposed rules and law are presented to the Board.

Terrence currently serves as the legislative committee chairperson for the Board of Public Accountancy, and his skills, experience, and judgment are invaluable to the Board. He serves as a public member to the Board. Terrence is also the CEO of a health center in Kahuku. As CEO Terrence relies on the services of CPAs and understands the important role that CPAs serves in the community.

The Hawaii Association of Public Accountants strongly supports GM 657 and respectfully asks you to confirm Terrence Aratani to the Hawaii State Board of Public Accountancy.

Thank you for considering the above.

A handwritten signature in cursive script that reads "Brian M. Luatua".

HAPA State President

Support of GM 657 and Confirmation of Terrence Aratani  
to the Hawaii State Board of Public Accountancy



**Testimony to the Senate Committee on Commerce, Consumer Protection, and Health  
Friday, April 5, 2019; 9:30 a.m.  
State Capitol, Conference Room 229**

**RE: SUPPORTING THE CONFIRMATION TO THE STATE BOARD OF PUBLIC ACCOUNTANCY,  
GUBERNATORIAL NOMINEE, TERENCE ARATANI, FOR A TERM TO EXPIRE 06-30-2023.**

Chair Baker, Vice Chair Chang, and Members of the Committee:

My name is Robert Hirokawa and I am the Chief Executive Officer of the Hawaii Primary Care Association (HPCA), a 501(c)(3) organization established to advocate for, expand access to, and sustain high quality care through the statewide network of Community Health Centers throughout the State of Hawaii. The HPCA strongly **SUPPORTS** the confirmation of Mr. Terrence Aratani to the State Board of Public Accountancy.

I have known and worked professionally with Mr. Aratani in his capacity as the Chief Executive Officer of Koolauloa Health Center. As a member of the HPCA Board of Directors, Mr. Aratani has served as the Chair of our External Affairs Committee, where he was instrumental in developing our advocacy team and overall capacity. He currently serves as our Board Chair.

I believe his direct tie to Hawaii's social service safety net as well as his vast experience in public service will provide the Board of Accountancy with empathy and the dedication to meet the greatest needs of our people. He understands how wise spending and the importance of diversifying revenue streams will lead to the best outcomes for all.

**For these reasons, the HPCA urges your confirmation of Mr. Terrence Aratani to the State Board of Public Accountancy.**

Thank you for the opportunity to testify. I'd be happy to answer any questions you may have.

TESTIMONY OF  
ROBERT N.E. PIPER, ESQ., MBA  
TO  
THE SENATE COMMITTEE  
ON COMMERCE, CONSUMER PROTECTION, AND HEALTH  
ON  
GOVERNOR’S MESSAGE NO. 657 –  
SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE STATE  
BOARD OF PUBLIC ACCOUNTANCY, GUBERNATORIAL NOMINEE,  
TERRENCE ARATANI, FOR A TERM TO EXPIRE 06-30-2023

Conference Room 229, State Capitol  
415 South Beretania Street  
Honolulu, Hawaii 96813  
9:30 a.m.  
April 5, 2019

Chairperson Baker, Vice-Chairperson Chang, and Members of the Senate Committee on Commerce, Consumer Protection, and Health:

Aloha mai kākou. My name is Robert N.E. Piper, Esq., MBA. Mahalo for the opportunity and honor to submit this written testimony in strong support of the confirmation to the State Board of Public Accountancy, gubernatorial nominee, TERRENCE ARATANI, for a term to expire 06-30-2023.

I am the CEO/Executive Director of the Honolulu Community Action Program, Inc. (“HCAP”), a private, non-profit community action agency dedicated to alleviating poverty throughout the City and County of Honolulu. I submit this written testimony in my professional and personal capacities. Prior to my work with HCAP, I served as the Deputy Director of the State of Hawaii’s Budget and Finance Department, as the Chief of Staff in the Lieutenant Governor’s Office of the State of Hawaii, and as a business attorney and commercial banker. I’ve also had the great privilege of serving on numerous boards of directors for many business and community organizations – whether they be in the fields of commercial and business development, social service delivery, or community advocacy.

As an executive, I have worked tirelessly to connect and strengthen businesses, professions and communities by building on a foundation of relationships, resources and community values. In keeping with this dedication, I have tried my best to organize the community that we serve into a viable economic and social voice. Along these lines, I humbly but strongly support GM 657 - the confirmation to the State Board of Public Accountancy, gubernatorial nominee, TERRENCE ARATANI, for a term to expire 06-30-2023 based on the following:

I have known Mr. Aratani for well over fifteen (15) years in both a professional capacity as well as personally. In all of those years, Mr. Aratani has displayed high

## Written Testimony

integrity, professional responsibility and competency, and a deep dedication to our community. In a humble nutshell, I firmly submit that Mr. Aratani has the mind, the heart, and the savvy and experience to do this job successfully!

Mr. Aratani is very capable of serving as a member of the State Board of Public Accountancy. While I testify today in both a professional and personal capacity, I would be remised if I did not share my positive experiences with Mr. Aratani as the current Chief Executive Officer of the Ko`olauloa Health Center, as a former senior staff member of various Hawaii State Senate committees and offices as well as a long-time board of directors member and officer, including the Chairman of the Board, of my agency, the Honolulu Community Action Program, Inc. What stands out most for me in dealing with Mr. Aratani in these capacities are his dedication, commitment, and trust in himself and his staff to serve our community well. Mr. Aratani never fails in his mission to serve the community, or to trust in his people, and more importantly, to allow them to do their work uninhibited. He surely follows-up on public query, and he surely allows his staff to do their jobs as they see fit in respect to policy and direction as may be prescribed by law, rules, policy, and ordinance,. I appreciate and respect this approach as a past government administrator, as a community service provider, and as a tax payer.

On a personal note, it is my humble opinion that what makes Mr. Aratani special and wholly appropriate for this position in the State Board of Public Accountancy is the fact that Mr. Aratani has never lost sight of from where he came from, who he is, and who he wants to be. I do strongly believe that Mr. Aratani is a true servant leader who leads based on his humble beginnings, his true and accurate assessment of situations at hand, and from his clear and unwavering vision of what is best for our community and his place in achieving it.

Based on the foregoing, I wholeheartedly support GM 657 and the confirmation to the State Board of Public Accountancy, of gubernatorial nominee, TERRENCE ARATANI, for a term to expire 06-30-2023. While I regret that I am unable to present my support in person, I am available to you if you should have any questions or concerns about my testimony. You may contact me directly at (808) 521-4531. Thank you for the opportunity to testify.

**GM-657**

Submitted on: 4/3/2019 5:46:06 PM

Testimony for CPH on 4/5/2019 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Elmer Kaai	Individual	Support	No

Comments:

Thank you for the opportunity to provide testimony in strong support for Terrence Aratani to the Board of Public Accountancy.

TESTIMONY OF  
ROBERT N.E. PIPER, ESQ., MBA  
TO  
THE SENATE COMMITTEE  
ON COMMERCE, CONSUMER PROTECTION, AND HEALTH  
ON  
GOVERNOR'S MESSAGE NO. 657 –  
SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE STATE  
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