STAND. COM. REP. NO.

Honolulu, Hawaii

APR 2 2 2009

RE: GOV. MSG. NOS. 570, 571

Honorable Colleen Hanabusa President of the Senate Twenty-Fifth State Legislature Regular Session of 2009 State of Hawaii

Madam:

Your Committee on Commerce and Consumer Protection, to which was referred Governor's Message Nos. 570 and 571, submitting for study and consideration the nomination of:

STATE BOARD OF PUBLIC ACCOUNTANCY

G.M. No. 570 MICHAEL CHING, for a term to expire 6-30-2013; and

G.M. No. 571 KENT K. TSUKAMOTO, for a term to expire 6-30-2013,

begs leave to report as follows:

Your Committee received testimony in support of the nomination of Michael Ching from the Department of Commerce and Consumer Affairs, the Hawaii Society of Certified Public Accountants, and three private citizens.

Your Committee received testimony in support of the nomination of Kent K. Tsukamoto from the Department of Commerce and Consumer Affairs, the Hawaii Society of Certified Public Accountants, and six private citizens.

Written testimony presented to the Committee may be reviewed on the Legislature's website.

Your Committee finds that Mr. Ching has over fifteen years of experience in the accounting field, working with companies in a range of industries including airlines, financial services,

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telecommunications, technology, real estate, hospitality, and non-profit organizations, and also ranging from large, publicly held companies to smaller non-profit organizations and privately owned companies. Your Committee also notes that this nominee has demonstrated a commitment to the accounting profession as a member of the Hawaii Society of Certified Public Accountants and of the American Institute of Certified Public Accountants (AICPA), and to community service as a member of the Executive Board of the Aloha Council of the Boy Scouts of America and his involvement with the American Diabetes Association and the Friends of the Cancer Research Center of Hawaii. Your Committee finds that Mr. Ching's youthful outlook, together with his experience in the accounting profession and the community, will bring a different perspective to the State Board of Public Accountancy.

Your Committee finds that Mr. Tsukamoto has over thirty years of experience in the accounting field, including serving as an appointed member of the governing Council of AICPA, representing the State of Hawaii; as an appointed member of the Tax Practice and Procedures Committee of the Tax Division of AICPA; as an adjunct professor in the Masters of Accounting program at the University of Hawaii; and as an expert witness in federal and state court proceedings, as well as arbitration and mediation settlement proceedings in Hawaii. Your Committee also notes that the nominee is very involved in the community, with, among other organizations, the Aloha United Way and the Blood Bank of Hawaii. Your Committee finds that this extensive professional experience and commitment to the accounting profession and the community have made this nominee a well-respected member of the accounting industry. This nominee has a thorough understanding of the accounting practices in Hawaii and nationally, and your Committee finds that he will make an excellent addition to the State Board of Public Accountancy.

Your Committee finds that these two nominees have been appointed based on their knowledge, experience, and commitment to public service.

As affirmed by the records of votes of the members of your Committee on Commerce and Consumer Protection that are attached to this report, your Committee, after full consideration of the background, experience, and qualifications of the nominees, has found the nominees to be qualified for the positions to which nominated and recommends that the Senate advise and consent to the nominations.

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Respectfully submitted on behalf of the members of the Committee on Commerce and Consumer Protection,

ROSALYN H. BAKER, Chair

The Senate Twenty-Fifth Legislature State of Hawaii

Record of Votes Committee on Commerce and Consumer Protection CPN Advise and Consent

Governor's Message No.:* Committee Referral: Date: 4/17/2009									
The Committee is reconsidering its decision									
The Recommendation is:									
Advise and Consent									
Members	Aye	Aye (WR)	Nay	Excused					
BAKER, Rosalyn H. (C)	✓								
IGE, David Y. (VC)									
ESPERO, Will	/								
GREEN, M.D., Josh									
IHARA, Jr., Les		CS D-00 - 00 - 00 - 00 - 00 - 00 - 00 - 0	800000000 00000000 0000000000000000000	/					
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TOTAL	6			1					
Recommendation: Adopted Not Adopted									
Chair's or Designee's Signature: And Yly									
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy									

^{*}Only one Governor's Message per Record of Votes

The Senate Twenty-Fifth Legislature State of Hawaii

Record of Votes Committee on Commerce and Consumer Protection CPN Advise and Consent

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571	CPN			4/	11/200	99		
The Committee is reconsidering its decision								
The Recommendation is:								
Advise and Consent								
Members		Aye	Aye	(WR)	Nay	Excused		
BAKER, Rosalyn H. (C)								
IGE, David Y. (VC)								
ESPERO, Will								
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