Honolulu, Hawaii

APR 2 3 2021

RE: S.B. No. 1103

H.D. 1 C.D. 1

Honorable Ronald D. Kouchi President of the Senate Thirty-First State Legislature Regular Session of 2021 State of Hawaii

Honorable Scott K. Saiki Speaker, House of Representatives Thirty-First State Legislature Regular Session of 2021 State of Hawaii

Sirs:

Your Committee on Conference on the disagreeing vote of the Senate to the amendments proposed by the House of Representatives in S.B. No. 1103, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE PEER REVIEW OVERSIGHT COMMITTEE,"

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to clarify the role of the Board of Public Accountancy in selecting members to serve on the Board's Peer Review Oversight Committee.

Your Committee on Conference finds that the accounting profession's standards of review can change frequently. As a result of these changes, the duties of the Board of Public Accountancy's Peer Review Oversight Committee are expected to increase substantially. Your Committee on Conference further finds that it is necessary for the Board to have flexibility and discretion in selecting members who have the ability and aptitude to serve on the

Peer Review Oversight Committee. This measure accomplishes these objectives.

Your Committee on Conference has amended this measure by making it effective upon its approval.

As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of S.B. No. 1103, H.D. 1, as amended herein, and recommends that it pass Final Reading in the form attached hereto as S.B. No. 1103, H.D. 1, C.D. 1.

Respectfully submitted on behalf of the managers:

ON THE PART OF THE HOUSE

ON THE PART OF THE SENATE

AARON LYNG JOHANSON

Co-Chair

ROSALYN H. BAKER

Chair

SCOTT Y. NISHIMOTO

Co-Chair

Hawai'i State Legislature

CCR 83

Record of Votes of a Conference Committee

The recommendation of the House and Senate managers is to pass with amendments (CD). The Committee is reconsidering its previous decision. The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure Senate Managers A WR N E House Managers Senate Managers A WR N E House Managers A WR N D MR N	Bill / Concurrent Resolution No.: SB/1103, HD 1				Date/Time: 4 - 20 - 2021 1.	, 44	P				
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to the House amendments made to the Senate Measure Senate Managers A WR N E BAKER, Rosalyn H., Chr. CHANG, Stanley MISALUCHA, Bennette E. MISALUCH	☐ The Committee is reconsidering its previous decision.										
BAKER, Rosalyn H., Chr. CHANG, Stanley NISHIMOTO, Scott Y., Co-Chr. MATSUMOTO, Lauren						The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.					
CHANG, Stanley MISALUCHA, Bennette E. MATSUMOTO, Lauren MATSUMOTO,	Senate Managers	A	WR	N	Е	House Managers	A	WR	N	Е	
MISALUCHA, Bennette E. MATSUMOTO, Lauren MATSUMOT	BAKER, Rosalyn H., Chr,	V				JOHANSON, Aaron Ling, Co-Chr.					
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