

STAND. COM. REP. NO. 3846

Honolulu, Hawaii

APR 17 2024

RE: GOV. MSG. NOS. 515,  
516, 517

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-Second State Legislature  
Regular Session of 2024  
State of Hawaii

Sir:

Your Committee on Commerce and Consumer Protection, to which was referred Governor's Message Nos. 515, 516, and 517, submitting for study and consideration the nominations of:

STATE BOARD OF PUBLIC ACCOUNTANCY

G.M. No. 515      ISABELLA GARY,  
for a term to expire 06-30-2027;

G.M. No. 516      WENDELL LEE,  
for a term to expire 06-30-2027; and

G.M. No. 517      ROBERT KAWAHARA,  
for a term to expire 06-30-2027,

begs leave to report as follows:

Your Committee reviewed the personal histories, resumes, and statements submitted by Isabella Gary, Wendell Lee, and Robert Kawahara for service on the State Board of Public Accountancy.

ISABELLA GARY

Your Committee received testimony in support of the nomination for the appointment of Isabella Gary from the State Board of Public Accountancy, Hawai'i Primary Care Association, and one individual.

Upon review of the testimony, your Committee finds that Ms. Gary's experience, background, and commitment to public



service qualify her to be appointed to the State Board of Public Accountancy as a public member. Ms. Gary has been employed as the Chief Operating Officer of Ko'olauloa Health Center on the North Shore of Oahu since 2018 where she oversees the monitoring and evaluation of all health center sites and identifies opportunities to improve the health center's efficiency. Ms. Gary also performs the duties of the Chief Compliance Officer on behalf of the organization, monitors federal grants, and acts as a liaison between non-federal funding sources and management to ensure compliance with outcome-based goals. Before being promoted to her executive position, Ms. Gary worked in various roles within the organization, including as the Director of Transformation and Utilization and as a Quality Improvement Officer and Risk Manager. Your Committee finds that Ms. Gary's leadership and management experience, professional expertise, and non-industry background will provide an insightful perspective that will enhance the work of the State Board of Public Accountancy. Your Committee therefore recommends that Isabella Gary be appointed to the State Board of Public Accountancy based on her experience, background, and commitment to public service.

WENDELL LEE

Your Committee received testimony in support of the nomination for the appointment of Wendell Lee from the State Board of Public Accountancy; Hawaii Society of Certified Public Accountants Board of Directors; Island Plastic Bags, Inc.; Kimberly Jones, CPA; Legacy Works; and thirty-two individuals.

Upon review of the testimony, your Committee finds that Mr. Lee's background, knowledge, and professional experience qualify him to be appointed to the State Board of Public Accountancy as a member in active practice with a current license and permit to practice public accountancy. Mr. Lee has nearly forty years of public accounting experience and has held numerous leadership roles in his profession. Since 2020, Mr. Lee has been the Principal and co-owner of Legacy Works Hawaii, a local full-service trust and probate administration company with over \$150 million in assets under management. Previously, Mr. Lee was the Managing Director at Trustee Administrative Services Hawai'i LLC. Mr. Lee was also a founding partner of Accuity LLP, which successfully transitioned the former Honolulu office of PricewaterhouseCoopers into one of the largest accounting practices in Hawaii. Presently, Mr. Lee also teaches accounting at the University of Hawaii-West Oahu. Mr. Lee has also remained



active in the local professional community and is affiliated with the American Institute of Certified Public Accountants and Hawaii Society of Certified Public Accountants, among others. Your Committee notes that Mr. Lee has served as an interim member of the State Board of Public Accountancy since November 2023 and his extensive industry knowledge, professional and leadership experience, and longstanding dedication to public service will provide a valuable perspective that will enhance the work of the Board. Your Committee therefore recommends that Wendell Lee be appointed to the State Board of Public Accountancy based on his background, knowledge, and professional experience.

ROBERT KAWAHARA

Your Committee received testimony in support of the nomination for the appointment of Robert Kawahara from the State Board of Public Accountancy; Maui County Federal Credit Union; Hawaii Society of Certified Public Accountants Board of Directors; Island Plastic Bags, Inc.; Craft 'Ohana LLC; and six individuals.

Upon review of the testimony, your Committee finds that Mr. Kawahara's background, proven leadership, and dedication to community service qualify him to be appointed to the State Board of Public Accountancy as a member in active practice with a current license and permit to practice public accountancy. Mr. Kawahara has been a Certified Public Accountant in Hawaii since 2006. For the last eight years, Mr. Kawahara has worked as a Managing Partner for the Maui public accounting firm Kawahara + Hu LLP. Mr. Kawahara has over twenty-six years of public accountancy experience and has generously shared his accumulated knowledge through his service on numerous boards and associations, such as the Maui Economic Development Board, Maui County Employees Federal Credit Union, and Lahaina Intermediate School Educational Foundation. In addition, Mr. Kawahara has frequently presented on various public accounting subjects -- such as tax planning and financial literacy, among others -- for the benefit of the Maui nonprofit and small business community and remains active in numerous professional and community associations. Your Committee notes that Mr. Kawahara has served as an interim member of the State Board of Public Accountancy since November 2023 and has a thorough understanding of the role and responsibilities of Board members. Your Committee therefore recommends that Robert Kawahara be appointed to the State Board of Public Accountancy based on his background, prior experience, and dedication to community 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.

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



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JARRETT KEOHOKALOLE, Chair



The Senate  
 Thirty-Second Legislature  
 State of Hawai'i

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

Governor's Message No.:* <b>GM 515</b>	Committee Referral: <b>CPN</b>	Date: <b>3/1/24</b>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 150px;"><input type="checkbox"/> Not Advise and Consent 2345</span>				
Members	Aye	Aye (WR)	Nay	Excused
KEOHOKALOLE, Jarrett (C)	✓			
FUKUNAGA, Carol (VC)	✓			
MCKELVEY, Angus L.K.				✓
RICHARDS, III, Herbert M. "Tim"	✓			
AWA, Brenton	✓			
<b>TOTAL</b>	<b>4</b>			<b>1</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <span style="margin-left: 150px;"><input type="checkbox"/> Not Adopted</span>				
Chair's or Designee's Signature: 				
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  
 Thirty-Second Legislature  
 State of Hawai'i

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

Governor's Message No.:* <b>QM 517</b>	Committee Referral: <b>CPN</b>	Date: <b>3/1/24</b>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340	<input type="checkbox"/> Not Advise and Consent 2345			
<b>Members</b>	<b>Aye</b>	<b>Aye (WR)</b>	<b>Nay</b>	<b>Excused</b>
KEOHOKALOLE, Jarrett (C)	✓			
FUKUNAGA, Carol (VC)	✓			
MCKELVEY, Angus L.K.				✓
RICHARDS, III, Herbert M. "Tim"	✓			
AWA, Brenton	✓			
<b>TOTAL</b>	<b>4</b>			<b>1</b>
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
<i>Carol Fukunaga</i>				
Distribution:				
Original	Yellow	Pink	Goldenrod	
File with Committee Report	Clerk's Office	Drafting Agency	Committee File Copy	

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