

Honolulu, Hawaii

APR 24 2018

RE: GOV. MSG. NOS. 649,  
697, 698

Honorable Ronald D. Kouchi  
President of the Senate  
Twenty-Ninth State Legislature  
Regular Session of 2018  
State of Hawaii

Sir:

Your Committee on Commerce, Consumer Protection, and Health, to which was referred Governor's Message Nos. 649, 697, and 698, submitting for study and consideration the nominations of:

STATE BOARD OF PUBLIC ACCOUNTANCY

G.M. No. 649      GARY MIYASHIRO,  
for a term to expire 06-30-2022;

G.M. No. 697      EDWARD PUNUA,  
for a term to expire 06-30-2022; and

G.M. No. 698      CHRISTOPHER LEE,  
for a term to expire 06-30-2022,

begs leave to report as follows:

Your Committee reviewed the personal histories, resumes, and statements submitted by Gary Miyashiro, Edward Punua, and Christopher Lee for service on the State Board of Public Accountancy.

GARY MIYASHIRO

Your Committee received testimony in support of the nomination for the reappointment of Gary Miyashiro from the Department of Commerce and Consumer Affairs and three individuals.

Upon review of the testimony, your Committee finds that Mr. Miyashiro's background, knowledge, and proven experience on the



State Board of Public Accountancy qualify him to be nominated for reappointment to the State Board of Public Accountancy as a licensed and actively practicing Certified Public Accountant member. Your Committee notes that Mr. Miyashiro has been a licensed Certified Public Accountant for nearly twenty-five years, has practiced in the public and private sectors, and is currently the President of MC Group Hawaii, Inc., a local public accounting firm. Mr. Miyashiro is also a member of several professional organizations, including the Hawaii Association of Public Accounts and Hawaii Society of Certified Public Accountants, and is involved in his community, including volunteering with the Hawaii United Okinawan Association and 'Iolani School. Your Committee further finds that Mr. Miyashiro has been a member of the State Board of Public Accountancy since 2016 and the insight he offers, based on his many years of experience as a Certified Public Accountant, continues to enhance the effectiveness of the Board. Your Committee therefore recommends that Mr. Miyashiro be reappointed to the State Board of Public Accountancy based on his knowledge, experience, and commitment to public service.

#### EDWARD PUNUA

Your Committee received testimony in support of the nomination for the reappointment of Edward Punua from the Department of Commerce and Consumer Affairs, Hawaii Society of Certified Public Accountants, and three individuals.

Upon review of the testimony, your Committee finds that Mr. Punua's knowledge, background, and proven experience on the State Board of Public Accountancy qualify him to be nominated for reappointment to the State Board of Public Accountancy as a licensed and actively practicing Certified Public Accountant member. Your Committee notes that Mr. Punua has been licensed as a Certified Public Accountant since 1998 and is the owner and principal employee of his firm, Edward L. Punua, CPA Inc., in Lihue, Kauai. Mr. Punua is also an active member of the Hawaii Society of Certified Public Accountants, where he served on the Board of Directors from 2004 through 2010 and acted as the liaison between Oahu and Kauai's certified public accountants and students in the accounting profession. Your Committee further finds that Mr. Punua has been a member of the State Board of Public Accountancy since 2014, currently serves as the Chair of the Board's Uniform CPA Examination Committee, and his perspective as a neighbor island Certified Public Accountant continues to enhance the effectiveness of the Board. Your Committee therefore



recommends that Mr. Punua be reappointed to the State Board of Public Accountancy based on his experience, knowledge, and dedication to serving the community.

CHRISTOPHER LEE

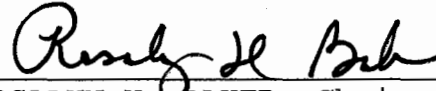
Your Committee received testimony in support of the nomination for the appointment of Christopher Lee from the Department of Commerce and Consumer Affairs; Aloha State Services, Ltd.; and one individual.

Upon review of the testimony, your Committee finds that Mr. Lee's background, experience, and commitment to public service qualify him to be nominated for appointment to the State Board of Public Accountancy as a licensed and actively practicing Certified Public Accountant member. Your Committee notes that Mr. Lee has nearly twenty years of experience in accounting, has been licensed as a Certified Public Accountant in Hawaii since 2003, and is currently a partner at ECA, LLP, a Certified Public Accounting Firm in Honolulu. Mr. Lee is a member of his professional organizations, the American Institute of Certified Public Accountants and Hawaii Society of Certified Public Accountants, and has had the opportunity to mentor other public accounting professionals, an experience that will be beneficial to his service on the State Board of Public Accountancy. Mr. Lee is also active in his community, including serving as Treasurer on the Executive Committee for Aloha Festivals, Inc. Your Committee further finds that Mr. Lee has a thorough understanding of the role and responsibilities of board members and therefore recommends that Mr. Lee be appointed to the State Board of Public Accountancy based on his knowledge, background, and dedication to serving his community.

As affirmed by the records of votes of the members of your Committee on Commerce, Consumer Protection, and Health 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, Consumer  
Protection, and Health,



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ROSALYN H. BAKER, Chair







The Senate  
 Twenty-Ninth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Commerce, Consumer Protection, and Health**  
**CPH**  
**Advise and Consent**

Governor's Message No.:* <b>698</b>	Committee Referral: <b>CPH</b>	Date: <b>4/11/18</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>
BAKER, Rosalyn H. (C)	✓			
TOKUDA, Jill N. (VC)	✓			
CHANG, Stanley	✓			
ESPERO, Will	✓			
IHARA, Jr., Les				✓
NISHIHARA, Clarence K.	✓			
RUDERMAN, Russell E.	<del>WR</del> ✓			✓
<b>TOTAL</b>	<b>5</b>			<b>2</b>
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
<b>Distribution:</b>				
Original File with Committee Report	Yellow Clerk's Office	Pink Drafting Agency	Goldenrod Committee File Copy	

\*Only one Governor's Message per Record of Votes