



LINDA LINGLE  
GOVERNOR

JAMES R. AIONA, JR.  
LT. GOVERNOR

STATE OF HAWAII  
OFFICE OF THE DIRECTOR  
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

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LAWRENCE M. REIFURTH  
DIRECTOR

RONALD BOYER  
DEPUTY DIRECTOR

TO THE SENATE COMMITTEE ON COMMERCE, CONSUMER PROTECTION AND  
AFFORDABLE HOUSING

TWENTY-FOURTH LEGISLATURE  
Regular Session of 2008

Friday, April 11, 2008  
9:30 a.m.

**TESTIMONY ON GOVERNOR'S MESSAGE NO. 562.**

**WRITTEN ONLY**

TO THE HONORABLE RUSSELL S. KOKUBUN, CHAIR, AND MEMBERS OF THE  
COMMITTEE:

My name is Ronald Boyer, Deputy Director of the Department of Commerce and Consumer Affairs ("Department"). The Department appreciates the opportunity to provide testimony on Governor's Message No. 562, regarding the appointment of Thomas T. Ueno to the Board of Accountancy ("Board"). The Department supports Mr. Ueno's appointment and respectfully requests that the Committee recommend that the Senate advise and consent to his appointment to the Board.

I am familiar with Mr. Ueno and his candidacy for appointment to the Board in that I have spoken with him about the Board and his interest in serving there. Based on my discussion with Mr. Ueno, I believe that he possesses the qualifications,

background, and experience to contribute in a positive and constructive manner on matters that will come before the Board.

Mr. Ueno is a certified public accountant (CPA) and the past-president of the Hawai'i Society of CPAs. Mr Ueno was formerly the partner-in-charge of Grant Thornton's management consulting department in Honolulu. He currently works in his own office, where he specializes in forensic accounting. He has interacted with the Board often in the past, having had many occasions to call upon them for advice. Mr. Ueno is very cognizant of the issues facing the profession. He has demonstrated a community-minded spirit through his service as a member of the board of directors of three organizations: Japanese Cultural Center; Child and Family Services; and Catholic Charities to the Elderly. Mr. Ueno has also served our nation as a member of the Hawai'i Army National Guard.

I am confident that if given the opportunity, Mr. Ueno will prove to be an asset to the State through his service on the Board. I respectfully request that the Committee recommend that the Senate advise and consent to Mr. Ueno's appointment.

Thank you for the opportunity to submit testimony on Mr. Ueno's behalf.

**testimony**

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**From:** Kathy Castillo [kathycastillo@hscpa.org]  
**Sent:** Wednesday, April 09, 2008 1:00 PM  
**To:** testimony  
**Subject:** Testimony for GM 562, 4/11, 9:30 a.m., Room 229

Testimony Before the Senate Committee on Commerce,  
Consumer Protection and Affordable Housing

**GM 562**

In Support of the Confirmation of Thomas T. Ueno, CPA  
State Board of Public Accountancy

Friday, April 11, 2008 at 9:30 a.m.  
State Capitol, Conference Room 229

Chair Kokubun, Vice-Chair Ige, and Members of the Committee:

My name is Kathy Castillo and I am the Executive Director of the Hawaii Society of Certified Public Accountants (HSCPA). I am testifying in support of the confirmation of Thomas T. Ueno to the Board of Public Accountancy.

Mr. Ueno has over 40 years of experience in public accounting and advocates issues affecting the profession while focusing on protecting the interest of the public. His proven leadership and professional experience make him qualified to serve the interests of the public and the accounting profession. As a member of the Board of Public Accountancy, he will provide the same leadership and dedication to helping the Board to assume its role as the regulator of Certified Public Accountants in Hawaii.

Mr. Ueno has been a member in good standing with the Hawaii Society of Certified Public Accountants (HSCPA) and the American Institute of Certified Public Accountants (AICPA). He has held numerous leadership positions in the HSCPA including President in 1993-94 and also served as a member of the governing Council of the American Institute of CPAs.

The HSCPA is the one and only organization in Hawaii comprised entirely of CPAs and CPA candidates. It is our mission to promote high professional standards with the responsibility of preserving a legacy of honor and integrity for future generations of CPAs.

Over the past several years, the Board has been faced with challenges to the current regulations of accountancy. It is the responsibility of the Board to promote high professional standards and to protect the interest of the public. I believe that Mr. Ueno will continue to uphold the highest ethical standards while putting the public interest and the CPA profession's responsibilities first.

For these reasons, I urge you to confirm Mr. Ueno's appointment to the Board of Public Accountancy. Thank you for the opportunity to testify.

Respectfully submitted,  
Kathy Castillo

Howard S.

Todo

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1187 Ikena Circle  
Honolulu, Hawaii 96821

Testimony Presented to the  
Senate Committee on Commerce, Consumer Protection and Affordable Housing

April 11, 2008 at 9:30am

GM 562 – SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE STATE  
BOARD OF PUBLIC ACCOUNTANCY, GUBERNATORIAL NOMINEE, THOMAS T.  
UENO CPA, FOR A TERM TO EXPIRE 6-30-2012

Chair Kokubun, Vice Chair Ige, and Members of the Committee, thank you for the opportunity to provide this testimony in support of Thomas T. Ueno, CPA as nominee for the Board of Public Accountancy.

I have known Mr. Ueno for many years. He is an individual of great integrity and strong moral character who will be an excellent addition to the Board of Public Accountancy. He will be objective and unbiased in his deliberations and will do what he believes is best for the people of Hawaii in carrying out his duties as a member of the Board. In addition, his professional credentials and many years of experience as a CPA and an independent business owner and operator will be a very positive contribution to the capabilities and activities of the Board. Also, very importantly, I believe he is willing to commit the time, energy and hard work required to be a successful, contributing member of the Board in addressing the difficult issues that the Board is required to deal with.

Please confirm Mr. Ueno's nomination to the State Board of Public Accountancy.

**testimony**

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**From:** Gabe Lee [glee@asbhawaii.com]  
**Sent:** Tuesday, April 08, 2008 7:00 PM  
**To:** testimony  
**Subject:** Testimony for Senate Committee on Commerce, Consumer Protection and Housing GM 562 - Thomas T. Ueno, CPA

Senate Committee on Commerce,  
Consumer Protection and Housing  
GM 562

In Support of the Confirmation of Thomas T. Ueno, CPA

State Board of Public Accountancy

Friday, April 11, 2008 at 9:30 a.m.

State Capitol, Conference Room 229

Chair Kokubun, Vice-Chair Ige, and Members of the Committee:

My name is Gabriel Lee, Executive Vice President - Commercial Markets, American Savings Bank. I support the nomination of Thomas Ueno, having known him for approximately 10 years.

Thomas Ueno will be a great member of the State of Hawaii, Board of Public Accountancy. He has an impeccable reputation as a business person and community supporter. His thought process is methodical and fair, being a person of high competency and self initiative.

It comes with great pleasure to recommend Thomas Ueno for nomination to the Board of Public Accountancy.

*Gabriel Lee*