



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 AND CONSUMER PROTECTION

TWENTY-FIFTH LEGISLATURE  
Regular Session of 2009

Friday, April 17, 2009  
9:00 a.m.

**TESTIMONY ON GOVERNOR'S MESSAGE NO. 570**

**WRITTEN ONLY**

TO THE HONORABLE ROSALYN H. BAKER, CHAIR, DAVID Y. IGE, VICE CHAIR,  
AND MEMBERS OF THE COMMITTEE:

My name is Ronald Boyer, and I am the Deputy Director of the Department of Commerce and Consumer Affairs ("Department"). The Department appreciates the opportunity to provide testimony on Governor's Message No. 570, regarding the appointment of Michael Ching, CPA, to the Hawaii State Board of Accountancy ("Board"). The Department supports Mr. Ching'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. Ching 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. Ching, 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. Ching was raised in Hawaii and has been a Hawaii licensed CPA since 1997. He started working for Ernst & Young, one of the largest accounting firms in Hawaii, in 1993 and is now a partner in the firm's Honolulu office. Although Mr. Ching has spent his entire career with Ernst & Young, he spent about three years in the firm's Phoenix office and has traveled extensively with the firm to locales around the world in which the firm does business. Mr. Ching's experience gives him a perspective that embraces the importance of established tradition as well as an understanding of how things may be done differently elsewhere.

As a member of the Hawaii Society of CPAs and the American Institute of CPAs, Mr. Ching has been deeply involved in the accounting profession. However, his community involvement does not stop there. Mr. Ching is also a member of the Executive Board of the Aloha Council of the Boy Scouts of America and is also involved in the American Diabetes Association and the Friends of the Cancer Research Center of Hawaii. Mr. Ching would like to expand his community service by serving on the Hawaii State Board of Accountancy.

I am confident that if given the opportunity, Mr. Ching 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. Ching's appointment.

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

**From:** info Account [info@hscpa.org]  
**Sent:** Thursday, April 16, 2009 10:36 AM  
**To:** CPN Testimony  
**Subject:** GM 570 - Testimony in Support of Michael Ching, April 17, 2009 at 9:00 a.m.  
**Attachments:** image001.gif

Testimony Before the Senate Committee on  
Commerce and Consumer Protection

**GM 570**

In Support of the Confirmation of Michael Ching  
State Board of Public Accountancy

Friday, April 17, 2009 at 9:00 a.m.  
State Capitol, Conference Room 229

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

My name is Melanie King and I am the President of the Hawaii Society of Certified Public Accountants (HSCPA). I am testifying on behalf of the Board of Directors of the HSCPA in support of the confirmation of Michael Ching to the State Board of Public Accountancy.

The HSCPA is the only professional CPA organization in Hawaii representing a diverse membership throughout the State of Hawaii, mainland and internationally in public practice, business and industry, education and government.

Mr. Ching is a partner with the accounting firm of Ernst & Young LLP and in an esteemed group of young partners. His youthful outlook will bring a different perspective to the Board, which over the past several years, has been faced with challenges to the regulation of accountancy in Hawaii. It is the responsibility of the State Board to promote high professional standards and to protect the interest of the public. Mr. Ching's presence on the Board would bring vital insight and new experience that run parallel to the needs of the profession today. He is passionate about bringing a fresh perspective to the Board because of his desire to serve the public.

For these reasons, we urge you to confirm Mr. Ching's nomination to the State Board of Public Accountancy. Thank you for the opportunity to testify.

Respectfully submitted,  
Melanie King, President  
Hawaii Society of CPAs



**HAWAIIAN**  
— AIRLINES. —

April 14, 2009

Senator Rosalyn Baker  
Chairperson  
Senate Commerce and Consumer Protection Committee  
Hawaii State Capitol, Room 231  
415 South Beretania Street  
Honolulu, Hawaii 96813

Dear Chair Baker and members of the committee:

I am writing this letter to support and recommend Michael Ching as member of the State Board of Public Accountancy.

I have had the privilege of knowing Mike for over seven years. Over that time I have witnessed up close, his professional and diligent approach to the accounting profession as well as his interest in developing up and coming accountants and auditors. I believe Mike's background, education and experience will provide the Board the expertise and counsel needed to carry out its mission to help ensure the reliability of financial information of businesses in the State of Hawaii.

On the personal side, I have also been privileged to support Mike in his various community organizations, namely the Aloha Council of Boy Scouts and the Honolulu Chapter of the American Diabetes Association. Considering Mike's professional and personal achievements, as well as his commitment to the accounting profession, I can think of no one better for the Board.

Sincerely,

Brian Stewart, C.P.A.  
Hawaiian Airlines, Inc.  
Vice President – Controller

Before the Senate Committee on  
Commerce & Consumer Protection

Friday, April 17, 2009  
9:00 a.m.  
Conference Room 229

Testimony in Support of  
Michael Ching for the  
State Board of Public Accountancy

Testimony of Terri Fujii, CPA

Chair Baker, Vice Chair Ige and Committee members:

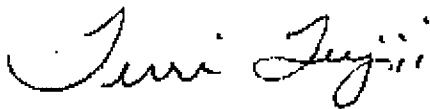
My name is Terri Fujii and I am a CPA in Hawaii. I wholeheartedly support the nomination of Michael Ching to the State Board of Public Accountancy. I have worked with Mike since he joined Ernst & Young LLP in 1993 and even more closely since he became a partner in the firm in 2007. Although I am the office managing partner for the Honolulu office of Ernst & Young, we effectively run the office as a team.

Mike's experiences make him an excellent candidate for the State Board of Public Accountancy. He has experience in working with companies in a range of industries including airlines, financial services, telecommunications, technology, real estate, hospitality and not for profits. His experiences also include working with large publicly held companies to smaller not for profit organizations and privately owned companies. His range of experiences is a reflection of the businesses that make up Hawaii's economy.

As a younger partner, Mike is focused on looking at the future of the profession and the impact the profession has on Hawaii including making sure that the profession looks to the protection of the public interest. His commitment to serving Hawaii is also evident in his volunteerism as a board member of American Diabetes Association and Boy Scouts of America.

For these reasons, I urge you to confirm Michael Ching's nomination to the State Board of Public Accountancy.

Respectfully submitted,

A handwritten signature in cursive script that reads "Terri Fujii".

Terri Fujii, CPA

LAWRENCE D. RODRIGUEZ  
2110 LAUKAHI STREET  
HONOLULU, HAWAII 96821

April 14, 2009

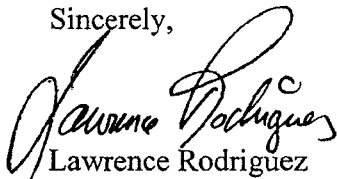
Senator Roslyn Baker  
Chairperson  
Senate Commerce and Consumer Affairs Committee  
Hawaii State Capitol, Room 231  
415 South Beretania Street  
Honolulu, Hawaii 96813

Dear Senator Baker:

I am providing this letter to support the nomination of Mike Ching to the Hawaii State Board of Public Accountancy. I have known Mike for over 15 years in both a personal and professional capacity. Mike is an outstanding CPA with a high level of integrity and a substantial interest in the public good. I believe Mike would be an objective and fair member of the Board of Accountancy and that his background is consistent with those of the other members. Mike is also an outstanding member of the community and generous with his time helping others.

If you have any questions, please contact me at 222-1665.

Sincerely,

A handwritten signature in black ink that reads "Lawrence Rodriguez". The signature is written in a cursive style with a large, looping initial "L".

Lawrence Rodriguez  
Retired Managing Partner of Ernst & Young