

STAND. COM. REP. NO.

1357

Honolulu, Hawaii

APR 27 2011

RE: GOV. MSG. NOS. 633,  
634, 635

Honorable Shan S. Tsutsui  
President of the Senate  
Twenty-Sixth State Legislature  
Regular Session of 2011  
State of Hawaii

Sir:

Your Committee on Commerce and Consumer Protection, to which was referred Governor's Message Nos. 633, 634, and 635, submitting for study and consideration the nominations of:

STATE BOARD OF PUBLIC ACCOUNTANCY

G.M. No. 633      CRAIG K. HIRAI,  
for a term to expire 6-30-2015;

G.M. No. 634      NELSON LAU,  
for a term to expire 6-30-2015; and

G.M. No. 635      KEITH REGAN,  
for a term to expire 6-30-2015,

begs leave to report as follows:

Your Committee has reviewed the personal statements and resumes submitted by the nominees and finds Craig K. Hirai, Nelson Lau, and Keith Regan to possess the requisite qualifications to be nominated to the State Board of Public Accountancy.

Your Committee received testimony in support of the nomination of Craig K. Hirai from the Department of Commerce and Consumer Affairs, Hawai'i Association of REALTORS, Hawaii Society of Certified Public Accountants, and eight private individuals.

Your Committee finds that this nominee has worked in the accounting and legal professions for over forty years and holds professional licenses as a certified public accountant, lawyer,

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and real estate broker. Your Committee notes that this nominee's professional practice focuses on federal and state income taxation, gift and estate taxation, tax and financial planning for businesses and individuals, business valuation, and litigation support. Your Committee further notes that this nominee is a leader in his profession having served as Chair of the Professional Ethics Committee of the Hawaii Society of Certified Professional Accountants; in various positions on the Government Affairs Committee of the Hawaii Association of REALTORS; as Chair of the Board of Directors of the Tax Foundation of Hawaii, State Tax Review Commission, State Rental Housing Trust Fund Advisory Commission, State Rental Housing Trust Fund Commission, and Tax Committee of the Hawaii Society of Certified Public Accountants; and as a member of the State Board of Taxation Review for the First Taxation District. Your Committee finds that this nominee's broad professional experience in the fields of accounting, law, and real estate; his first-hand knowledge of the State's regulatory system; and his record of service to his profession and the community will be an asset to the State Board of Public Accountancy.

Your Committee received testimony in support of the nomination of Nelson Lau from the State Board of Public Accountancy and three private individuals.

Your Committee finds that this nominee has been a licensed certified public accountant for twenty-five years and, in that capacity, has worked with publicly and privately held companies, state entities, regulated industries, and not-for-profit corporations in a variety of industries. Your Committee notes that this nominee's professional activities include auditing financial statements and internal controls, compliance audits, improvement advisory, and due diligence services. Your Committee also finds that this nominee's professional experience has allowed him to become familiar with state and federal regulatory structures. Your Committee further finds that, as an interim member of the State Board of Public Accountancy, this nominee has been an active contributor, an effective communicator, and a valuable representative who can help address the issues and challenges facing young licensees. Your Committee finds that this nominee's knowledge and insight qualify him for appointment to the State Board of Public Accountancy.



Your Committee received testimony in support of the nomination of Keith Regan from the State Board of Public Accountancy.

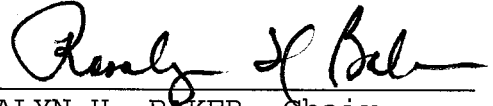
Your Committee finds that this nominee for reappointment to the State Board of Public Accountancy as a public member has extensive financial and management experience in the public and private sectors. Your Committee notes that in addition to holding high-level positions in private industry, this nominee has served as the Director of Finance and Managing Director of the County of Maui. Your Committee also finds that this nominee's professional background has afforded him extensive experience with and insight into governmental regulatory systems. Your Committee further finds that this nominee has long been a leader in the community having served as Vice-President and President of the Hawaiian Collectors Association; President of the Japanese Cultural Society of Maui, Kiwanis Club of Kahului, and Maui Young Business Roundtable; and as a member of the Knights of Columbus Council 8578 and the Maui Chamber of Commerce Government Action Committee. Your Committee finds that in his present term on the State Board of Public Accountancy, this nominee effectively articulates the perspective of public consumers of public accounting services and contributes enthusiasm for and dedication to the goals and objectives of the Board. Your Committee further finds that this nominee's professional expertise and dedication to public service make him a valuable contributing member of the State Board of Public Accountancy.

Your Committee finds that Craig K. Hirai and Nelson Lau have been nominated for appointment and Keith Regan has been nominated for reappointment to the State Board of Public Accountancy based on their knowledge, experience, and commitment to public 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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ROSALYN H. BAKER, Chair



The Senate  
Twenty-Sixth Legislature  
State of Hawai'i

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

Governor's Message No.:* <span style="font-size: 1.5em; font-family: cursive;">633</span>	Committee Referral: <b>CPN</b>	Date: <span style="font-size: 1.5em; font-family: cursive;">04-07-11</span>		
<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			
Members	Aye	Aye (WR)	Nay	Excused
BAKER, Rosalyn H. (C)	✓			
TANIGUCHI, Brian T. (VC)	✓			
GALUTERIA, Brickwood	✓			
GREEN, M.D., Josh	✓			
NISHIHARA, Clarence K.				✓
SOLOMON, Malama	✓			
SLOM, Sam				✓
<b>TOTAL</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>2</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: <span style="margin-left: 20px;">Original</span> <span style="margin-left: 20px;">Yellow</span> <span style="margin-left: 20px;">Pink</span> <span style="margin-left: 20px;">Goldenrod</span> <span style="margin-left: 20px;">File with Committee Report</span> <span style="margin-left: 20px;">Clerk's Office</span> <span style="margin-left: 20px;">Drafting Agency</span> <span style="margin-left: 20px;">Committee File Copy</span>				

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

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

Governor's Message No.:* <b>634</b>	Committee Referral: <b>CPN</b>	Date: <b>04-07-11</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: 200px;"><input type="checkbox"/> Not Advise and Consent 2345</span>				
Members	Aye	Aye (WR)	Nay	Excused
BAKER, Rosalyn H. (C)	✓			
TANIGUCHI, Brian T. (VC)	✓			
GALUTERIA, Brickwood	✓			
GREEN, M.D., Josh	✓			
NISHIHARA, Clarence K.				✓
SOLOMON, Malama	✓			
SLOM, Sam				✓
<b>TOTAL</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>2</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <span style="margin-left: 100px;"><input type="checkbox"/> Not Adopted</span>				
Chair's or Designee's Signature:				
<b>Distribution:</b> <span style="margin-left: 20px;">Original File with Committee Report</span> <span style="margin-left: 100px;">Yellow Clerk's Office</span> <span style="margin-left: 100px;">Pink Drafting Agency</span> <span style="margin-left: 100px;">Goldenrod Committee File Copy</span>				

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The Senate  
Twenty-Sixth Legislature  
State of Hawai'i

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

Governor's Message No.:* <div style="font-size: 1.5em; font-family: cursive;">6035</div>	Committee Referral: <div style="font-size: 1.2em; font-weight: bold;">CPN</div>	Date: <div style="font-size: 1.5em; font-family: cursive;">04-07-11</div>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 200px;"><input type="checkbox"/> Not Advise and Consent 2345</span>				
Members	Aye	Aye (WR)	Nay	Excused
BAKER, Rosalyn H. (C)	✓			
TANIGUCHI, Brian T. (VC)	✓			
GALUTERIA, Brickwood	✓			
GREEN, M.D., Josh	✓			
NISHIHARA, Clarence K.				✓
SOLOMON, Malama	✓			
SLOM, Sam				✓
<b>TOTAL</b>	5	0	0	2
Recommendation:				
<input checked="" type="checkbox"/> Adopted <span style="margin-left: 200px;"><input type="checkbox"/> Not Adopted</span>				
Chair's or Designee's Signature:				
Distribution:				
Original File with Committee Report	Yellow Clerk's Office	Pink Drafting Agency	<input checked="" type="checkbox"/> Goldenrod Committee File Copy	

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