

# GM636

**Measure Title:** Submitting for consideration and confirmation to the State Board of Public Accountancy, Gubernatorial Nominee, WENDY MIKI GLAUS, for a term to expire 6-30-2015.

**Report Title:** State Board of Public Accountancy

**Description:**

**Companion:**

**Package:**

**Current Referral:** CPN



NEIL ABERCROMBIE  
GOVERNOR

BRIAN SCHATZ  
LT. GOVERNOR

STATE OF HAWAII  
OFFICE OF THE DIRECTOR  
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS  
335 MERCHANT STREET, ROOM 310  
P.O. Box 541  
HONOLULU, HAWAII 96809  
Phone Number: 586-2850  
Fax Number: 586-2856  
www.hawaii.gov/dcca

KEALI'S. LOPEZ  
DIRECTOR

EVERETT KANESHIGE  
DEPUTY DIRECTOR

TO THE SENATE COMMITTEE ON  
COMMERCE AND CONSUMER PROTECTION

TWENTY-SIXTH LEGISLATURE  
Regular Session of 2011

Wednesday, April 13, 2011  
9:15 a.m.

**TESTIMONY ON GOVERNOR'S MESSAGE NO. 636.**

TO THE HONORABLE ROSALYN H. BAKER, CHAIR,  
AND MEMBERS OF THE COMMITTEE:

My name is Lauren Kai and I am the Executive Officer for the Board of Public Accountancy, Department of Commerce and Consumer Affairs ("Department"). The Department thanks you for the opportunity to testify on Governor's Message No. 636, regarding the appointment of Wendy Miki Glaus to the Board of Public Accountancy ("Board"). The Department supports the confirmation of Ms. Glaus' appointment to the Board.

Ms. Glaus has served on the Board as an interim appointee since July 2010, and is being appointed as a certified public accountant member. She has been licensed since August 9, 1996, and her license is current, active, and in good standing.

Ms. Glaus is a reliable member and has attended 8 of 9 meetings. She prepares for the meetings and participates in discussions and deliberations. In addition, by

sharing valuable insights that she has gained over her more than fourteen years of professional experience in certified public accounting, Ms. Glaus contributes to the breadth of information that the Board has found useful when making its decisions.

The Department believes that Ms. Glaus' interest in serving on the Board, her experience in the profession and desire to contribute to the community will continue to enhance the effectiveness of the Board.

Therefore, the Department supports the confirmation of Wendy Miki Glaus to the Board of Public Accountancy, and thanks you for the opportunity to provide testimony.

**baker2 - Kelli**

---

**From:** Kent Tsukamoto [kent.tsukamoto@accuityllp.com]  
**Sent:** Friday, April 08, 2011 12:59 PM  
**To:** CPN Testimony  
**Cc:** Laureen.M.Kai@dcca.hawaii.gov; wendy@sterlingandtucker.com; Thomas Ueno  
**Subject:** Testimony in support for the reappointment of Wendy Miki Glaus to the Hawaii State Board of Accountancy - Agenda Item GM 636

THE SENATE  
THE TWENTY-SIXTH LEGISLATURE  
REGULAR SESSION OF 2011

NOTICE OF HEARING – COMMITTEE OF COMMERCE AND CONSUMER PROTECTION

**DATE:** Wednesday April 13, 2011  
**TIME:** 9:15a.m.  
**PLACE:** Conference Room 229  
State Capitol  
415 South Beretania Street

Senator Rosalyn H. Baker, Chair  
Senator Brian T. Taniguchi, Vice Chair  
Committee on Commerce and Consumer Protection

Testimony in support for the appointment of Wendy Miki Glaus to the Hawaii State Board of Accountancy – Agenda Item GM 636

Chairperson Baker, Vice Chair Taniguchi and Committee Members:

My name is Kent Tsukamoto and I am the Managing Partner of Accuity LLP, a Hawaii based CPA firm. I also currently serve as the Vice Chairman of the Hawaii State Board of Public Accountancy. I am writing to strongly support the reappointment of Wendy Miki Glaus as a CPA Member to serve on the Hawaii State Board of Public Accountancy.

Wendy has been an active and effective member of this board since her appointment. She has demonstrated the utmost integrity and independence as well as strong technical skills as both a CPA and as an attorney. I am confident that she will continue to be a positive contributor to the Board.

I respect Wendy's intellect, experience, attitude and demeanor and strongly support her reappointment. Please do not hesitate to call me if you have any questions.

Best regards and aloha,

Kent K. Tsukamoto

**Kent Tsukamoto | Accuity LLP**

999 Bishop Street, Suite 1900 | Honolulu, Hawaii 96813-4427 | 808-531-3462 (Office) | 808-531-3433 (Fax) | [kent.tsukamoto@accuityllp.com](mailto:kent.tsukamoto@accuityllp.com)

An Independent Member of Baker Tilly International

Pursuant to the provisions of Treasury Circular 230 and comparable State law, any tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or any comparable state law, or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

This email is intended only for the person or entity to which it is addressed and may contain confidential information. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited. If you receive this e-mail in error, please contact the sender by replying to this e-mail and delete this e-mail and any attachments from all computers without reading or saving the same in any matter whatsoever.