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GOVERNOR

DOUGLAS S. CHIN
LIEUTENANT GOVERNOR

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

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CATHERINE P. AWAKUNI COLÓN
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JO ANN M. UCHIDA TAKEUCHI
DEPUTY DIRECTOR

TO THE SENATE COMMITTEE ON
COMMERCE, CONSUMER PROTECTION, AND HEALTH

TWENTY-NINTH LEGISLATURE
Regular Session of 2018

Wednesday, April 11, 2018
9:30 a.m.

TESTIMONY ON GOVERNOR'S MESSAGE NO. 697, SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE BOARD OF PUBLIC ACCOUNTANCY, GUBERNATORIAL NOMINEE, EDWARD PUNUA, FOR A TERM TO EXPIRE 06-30-2022.

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

My name is James Kobashigawa, and I am the Executive Officer for the Board of Public Accountancy ("Board"), Department of Commerce and Consumer Affairs ("Department"). The Department appreciates the opportunity to testify on G.M. 697, regarding the **reappointment** of Edward Punua to the Board. The Department supports the confirmation of Mr. Punua's reappointment to the Board.

Licensed as a certified public accountant ("CPA") in Hawaii since April 17, 1998, Mr. Punua has nearly 20 years of professional experience. Currently, he is the President of Edward L. Punua, CPA. Inc., a local public accounting firm in Kauai. Both Mr. Punua's CPA license and individual permit to practice are current, active, and in good standing, as is his firm's permit to practice.

Mr. Punua serves as Chair of the Uniform CPA Examination Committee and has attended 43 out of 44 board meetings since his appointment. He is conscientious in

preparing for these meetings, and by sharing his valuable insights and expertise gained through his many years of professional experience, Mr. Punua contributes to the depth and breadth of information that the Board finds invaluable when making its decisions.

The Department believes that Mr. Punua's interest in and commitment to serving on the Board, experience in the profession, and desire to contribute to the community will continue to enhance the effectiveness of the Board.

Thank you for the opportunity to testify in support of the confirmation of Mr. Punua to the Board.



Testimony Before the Senate Committee on
Commerce, Consumer Protection and Health

GM 697

In Support of the Confirmation of Edward L. Punua
State Board of Public Accountancy

Conference Room 229

900 Fort Street

Suite 850

P.O. Box 1754

Honolulu, Hawaii 96806

Tel: (808) 537-9475

Fax: (808) 537-3520

E-mail: info@hscpa.org

Website: www.hscpa.org

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

My name is Norman Okimoto and I am President of the Hawaii Society of Certified Public Accountants (HSCPA). On behalf of the Board of Directors of the HSCPA, we are in support of the confirmation of gubernatorial nominee, Edward L. Punua, to the State Board of Public Accountancy.

Mr. Punua is a sole practitioner on the island of Kauai and is very active in the community he serves. A member of the HSCPA since 1999, he served on the HSCPA Board of Directors from 2004-2010 and was the liaison between Oahu and Kauai's connection to professionals and students in the accounting profession.

Mr. Punua will continue to bring a new perspective to the table as he advocates issues affecting the profession while focusing on protecting the interest of the public. His leadership and professional experience make him qualified to serve the interests of the public and the accounting profession.

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

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.

Respectfully submitted,

Norman Okimoto, CPA
President

PAUL T. KURAMOTO, CPA, CMA
TRACY A.F. POENTIS

PAUL T. KURAMOTO, CPA INC.
333 QUEEN STREET, SUITE 802
HONOLULU, HAWAII 96813
TELEPHONE (808) 521-8953

MAILING ADDRESS:
P.O. Box 1100
HONOLULU, HI 96808-1100

April 4, 2018

Veronique Jenkins
Office of Senator Rosalyn Baker
415 S Beretania St # 231
Honolulu, HI 96813

Edward Punua
Reappointment to the
Hawaii State Board of Accountancy

Dear Ms. Jenkins:

Based on my experience with Edward's technical knowledge, character, and community activities, I wholeheartedly recommend Edward Punua's reappointment to the Hawaii State Board of Accountancy.

I have been a licensed Certified Public Accountant since the early 1980's. I have worked with and known Edward Punua for most of my career as a CPA. Even after Edward moved from Honolulu to Kaua'i, we continue to maintain regular contact on a professional and personal level.

Sincerely,



Paul T. Kuramoto, CPA, CMA



Punua Insurance Agency, Inc.

P. O. Box 1488, Lihue, Hawaii 96766 Phone: (808)245-8508



April 5, 2018

Senator Baker, Chairwoman
Senate Committee on Commerce, Consumer Protection and Health

Re: Confirmation of Edward L. Punua to the State Board of Public Accountancy

My name is Victor K. Punua. I am the father of Edward Lilikalani Punua. I am also President of Punua Insurance Agency, Inc., Incorporated in 1972 to sell all lines of insurance.

Having known Edward all of his life, I can honestly say that he is a very dedicated individual who will always "put his best foot forward" in whatever he undertakes.

I have always encouraged my children to volunteer their talents whenever possible. Having served on the Hawaii State Civil Service Commission from 1971 to 1978, I found it most rewarding and enjoyable.

I strongly support the confirmation of Edward Lilikalani Punua to the State Board of Public Accountancy.

Respectfully submitted,

A handwritten signature in cursive script that reads "Victor K. Punua Sr".

Victor K. Punua, Sr.

P.S. Edward is also a very accomplished Hawaiian Steel Guitar musician having performed professionally for many years.

Momi Cazimero

222 Kawaiku'i Place Honolulu, HI 96821 Ph: (808) 282-5803 cazimero.momi@gmail.com

April 9, 2018

Aloha Senator Baker,

I support the reappointment of Mr. Edward Punua to the Board of Accountancy.

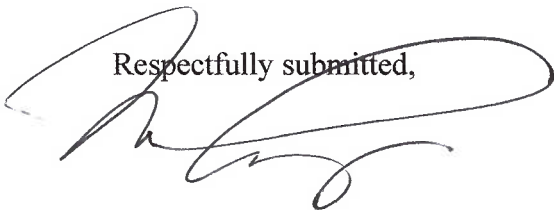
Professionalism in the field of finances is earned and validated with the following character traits — trust, confidence, responsibility and dependability—and most especially, trust. Each of these character traits is in Mr. Punua's "DNA".

By virtue of his reappointment, Mr. Punua has proven he is qualified.

I have known Edward Punua for over 25 years. He interned in my company, Graphic House, multitalented as he is, when he considered going into art. He found his true calling in accounting.

I strongly support his reappointment to the Board of Accountancy.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'Momi Cazimero', written in a cursive style. The signature is positioned to the left of the typed name and title.

Momi Cazimero
Owner/President of Graphic House