STAND. COM. REP. NO. 32.104

Honolulu, Hawaii

MAR 1 8 2022

RE: GOV. MSG. NOS. 516, 517

Honorable Ronald D. Kouchi President of the Senate Thirty-First State Legislature Regular Session of 2022 State of Hawaii

Sir:

Your Committee on Commerce and Consumer Protection, to which was referred Governor's Message Nos. 516 and 517, submitting for study and consideration the nominations of:

STATE BOARD OF PUBLIC ACCOUNTANCY

G.M.	No.	516	ZACHARY JOHNSON, for a term to expire 06-30-2025; and
G.M.	No.	517	ALEXANDER SMITH, for a term to expire 06-30-2025,

begs leave to report as follows:

Your Committee reviewed the personal histories, resumes, and statements submitted by Zachary Johnson and Alexander Smith for service on the State Board of Public Accountancy.

ZACHARY JOHNSON

Your Committee received testimony in support of the nomination for the appointment of Zachary Johnson from the Department of Commerce and Consumer Affairs and three individuals.

Upon review of the testimony, your Committee finds that Mr. Johnson's background and dedication to serving the public qualify him to be appointed to the State Board of Public Accountancy as a licensee member. Your Committee notes that Mr. Johnson has five years of experience in accounting and has been a licensed certified public accountant in both Hawaii and



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Nevada since 2021. Mr. Johnson double majored in accounting and business management, graduating summa cum laude. While at Brigham Young University in Hawaii, Mr. Johnson finished second place in the University Accounting Case Competition and served as the Accounting Society Vice President. Mr. Johnson is currently the Chief Financial Officer of Koolauloa Health Center, a Not-for-Profit Federally Qualified Health Center. Prior to that, Mr. Johnson served as a Staff Accountant with BD & Associates and was an Accounting Clerk for Koolauloa Health Center while he was a college student. Your Committee finds that Mr. Johnson has a thorough understanding of the role and responsibilities of board members and his unique perspective will enhance the effectiveness of the State Board of Public Accountancy. Your Committee therefore recommends that Zachary Johnson be appointed to the State Board of Public Accountancy based on his knowledge, background, and dedication to public service.

ALEXANDER SMITH

Your Committee received testimony in support of the nomination for the appointment of Alexander Smith from the Department of Commerce and Consumer Affairs, Hawaii Habitat for Humanity Association, and three individuals.

Upon review of the testimony, your Committee finds that Mr. Smith's experience and commitment to serving the public qualify him to be appointed to the State Board of Public Accountancy as a licensee member. Your Committee notes that Mr. Smith has been a licensed certified public accountant since 1991 and has over thirty years of professional audit experience. Mr. Smith is currently in private practice, specializing in accounting for not-for-profit entities and government uniform compliance audits. Previously, Mr. Smith worked with Deloitte & Touche, was the Director of Audit Operations for Honda, and has worked with many nonprofit and for-profit organizations across the State. Your Committee further notes that Mr. Smith holds several memberships in professional organizations, including the American Institute of Certified Public Accountants, Hawaii Society of Certified Public Accountants, and the Hawaii Association of Public Accountants. Your Committee finds that Mr. Smith has a thorough understanding of the role and responsibilities of board members and his extensive experience in accounting will continue to enhance the effectiveness of the State Board of Public Accountancy. Your Committee therefore recommends that Alexander



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Smith be appointed to the State Board of Public Accountancy based on his background, 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,

ROSALYN N. BAKER, Chair



The Senate Thirty-First Legislature State of Hawaiʻi

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

Governor's Message No.:*	Referral:	Date:								
GM 516		02-	02-18-2022							
The Committee is reconsidering its decision										
The Recommendation is:										
Advise and Consent Not Advise and Consent										
Members		Aye	Aye (WR)	Nay	Excused					
BAKER, Rosalyn H. (C)		~								
CHANG, Stanley (VC)		5								
DECOITE, Lynn										
NISHIHARA, Clarence K.		V								
RIVIERE, Gil										
SAN BUENAVENTURA, Joy	/ A.				7					
FEVELLA, Kurt										
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TOTAL		6	Ö	0	1					
Recommendation:										
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*Only one Governor's Message per Record of Votes

The Senate Thirty-First Legislature State of Hawaiʻi

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

Governor's Message No.:*	Committee Referral:		Date:	Date:							
GM 517	CPN	CPN		02-18-2022							
The Committee is reconsidering its decision											
The Recommendation is:											
Advise and Consent Not Advise and Consent 2340											
Members		Aye A	Aye (WR)	Nay	Excused						
BAKER, Rosalyn H. (C)											
CHANG, Stanley (VC)				_							
DECOITE, Lynn		/									
NISHIHARA, Clarence K.		/									
RIVIERE, Gil											
SAN BUENAVENTURA, Joy	/ A.				/						
FEVELLA, Kurt											
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TOTAL		6	-	/	/						
Recommendation:											
Chair's or Designee's Signature:											
Clarence & nichikare											
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