

GM658 Christopher Lee

1. Why do you wish to be a member of the State Board of Public Accountancy?

I would like to continue as a member of the State Board of Public Accountancy (SBOPA). I have gained a better appreciation of the process and purpose of the SBOPA over the past four years. I believe the SBOPA has an important role maintaining public trust in the profession.

2. What do you perceive are the roles and responsibilities of a member of the State Board of Public Accountancy?

As a member, our role is to help protect the public by ensuring that all Certified Public Accountants (CPA) possess the necessary education, skills and experiences so that they can competently provide professional accounting services

3. Given your understanding of the roles and responsibilities of a State Board of Public Accountancy member, why do you believe that you are qualified for the position? Please include a brief statement of your skills, expertise and knowledge that would aid you as a member of the Board.

I have been in public accounting for over twenty years. I have gained a good understanding of the challenges the profession faces with providing quality professional accounting services. Effective regulation is needed to help ensure that we are able to continue to provide quality services.

4. What do you hope to accomplish during your term of service?

I hope to maintain the high level of integrity that the CPA profession has always stood for. Certain rule changes may be necessary as our profession evolves.

5. Name three qualities that best describe you and how these qualities will benefit the State Board of Public Accountancy?

I am objective, diligent and analytical. I believe I can provide unbiased conclusions on matters based reviewing all relevant facts and circumstances.

6. Name a previous experience you've had that will be beneficial as a State Board of Public Accountancy member.

I have had the privilege of serving on the SBOPA for the past four years. I now have a better understanding of the purpose of the SBOPA. In addition, I have been in the public accounting profession for over twenty years. I understand certain challenges this profession faces, not only from a CPA perspective, but also from the client's perspective.

7. Can you foresee any possible conflicts of interest that could arise during your service on the State Board of Public Accountancy? How would you overcome conflicts of interest?

The following could be possible conflicts of interest:

- **Changes in legislation affecting CPAs. Additional requirements relating to continuing education, peer review changes, etc., could impact me directly.**
- **Approval and ratification of CPA licenses. There may be current and former staff members applying for their CPA licenses.**

- **CPA exam credit extension requests. There may be current and former staff members applying for extension requests relating to their CPA exam credits.**

I would overcome the aforementioned conflicts of interest as follows:

- **Understanding that the SBOA is there to help protect the public. Although changes in legislation may require more effort on our part as CPAs, I am in support of necessary changes to help maintain public confidence in the professional accounting services that we provide.**
- **Recusal from discussion or voting on any action with respect to any individuals that I may have a direct professional or personal relationship with.**

Testimony of the State Board of Public Accountancy

**Before the
Senate Committee on Commerce and Consumer Protection
Friday April 8, 2022
9:30 a.m.
Conference Room 229 and Videoconference**

**On the following measure:
G.M. 658, SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE STATE BOARD OF PUBLIC ACCOUNTANCY,
GUBERNATORIAL NOMINEE, CHRISTOPHER LEE,
FOR A TERM TO EXPIRE 06-30-2026**

Chair Baker and Members of the Committee:

My name is Kedin Kleinhans, and I am the Executive Officer of the Board of Public Accountancy (Board). The Board supports the confirmation of Mr. Lee's reappointment to the Board as a licensed member.

Mr. Lee has been a licensed certified public accountant in Hawaii since May 9, 2003, and his license is current, active, and in good standing. He currently serves as a principal and managing member of the accounting firm, ECA LLP, and was previously employed by various accounting firms and the State of Hawaii Board of Education.

Mr. Lee was first appointed to the Board in July 2018, and has attended 37 out of 38 scheduled meetings since his appointment. The Board strongly believes that Mr. Lee's interest in serving on the Board, extensive experience as a certified public accountant, and evident desire to contribute to the profession make him an exemplary candidate to continue serving on the Board. His reappointment will ensure continuity of the Board's efforts to effectively oversee the practice of public accountancy in Hawaii.

Thank you for the opportunity to testify on this measure.

April 2, 2022

Senator Rosalyn H. Baker, Chair
Committee on Commerce, Consumer Protection, and Health
State Capitol
415 South Beretania Street
Honolulu, HI 96813

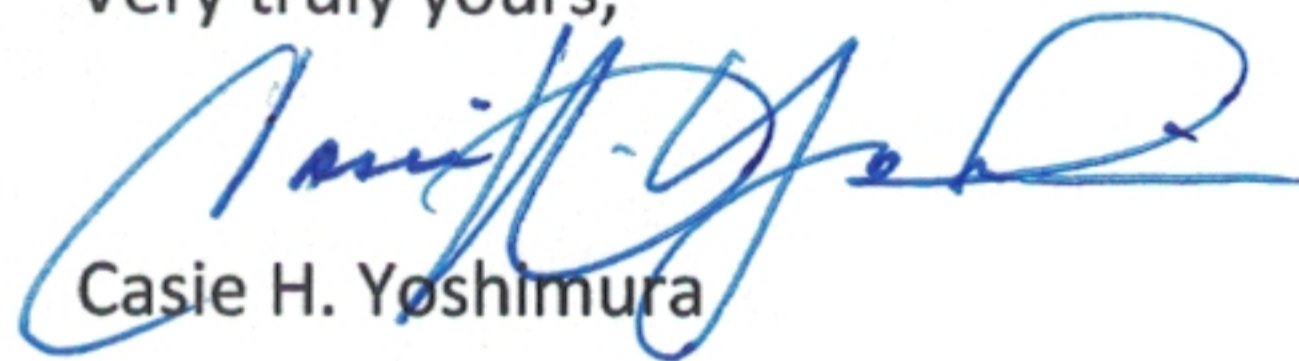
Re: Support for Christopher Lee, CPA
State of Hawaii Board of Public Accountancy

Dear Senator Baker,

I am submitting this letter to support the appointment of Christopher Lee, CPA to serve as a board member of the State of Hawaii Board of Public Accountancy.

I have known Mr. Lee for almost 25 years. He is a hardworking individual and has consistently displayed an exemplary degree of integrity and professionalism. He would be an asset to the board.

Very truly yours,



Casie H. Yoshimura