

Honolulu, Hawaii

APR 24 2025

RE: GOV. MSG. NO. 746

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-Third State Legislature  
Regular Session of 2025  
State of Hawaii

Sir:

Your Committee on Commerce and Consumer Protection, to which was referred Governor's Message No. 746, submitting for study and consideration the nomination of:

STATE BOARD OF PUBLIC ACCOUNTANCY

G.M. No. 746      ALEXANDER SMITH,  
for a term to expire 06-30-2029.  
(Board name corrected to State Board  
of Public Accountancy by GM759),

begs leave to report as follows:

Your Committee reviewed the personal history, resume, and statement submitted by Alexander Smith for service on the State Board of Public Accountancy.

Your Committee received testimony in support of the nomination for the reappointment of Alexander Smith from the Board of Public Accountancy and one individual.

Upon review of the testimony, your Committee finds that Mr. Smith's experience, knowledge, and proven leadership on the State Board of Public Accountancy (Board) qualify him to be nominated for reappointment to the Board as a licensee member. Your Committee notes that Mr. Smith has over thirty years of professional audit experience. Mr. Smith has been a licensed Certified Public Accountant in Hawaii since 1995 and is currently in private practice, specializing in audits for nonprofits and governmental uniform compliance audits. He previously served as Director of Audit Operations for Honda, Tsukiji, Smith &



Associates, Inc. and with Deloitte & Touche. Mr. Smith remains active in the professional community as a member of the American Institute of Certified Public Accountants, Hawaii Society of Certified Public Accountants, and Hawaii Association of Public Accountants. Your Committee notes that Mr. Smith has been serving on the Board since 2022 and his unique perspective as a solo practitioner specializing in audits will continue to be an asset to the Board. Your Committee therefore recommends that Alexander Smith be reappointed to the State Board of Public Accountancy based on his experience, knowledge, and commitment to public service.

As affirmed by the record of votes of the members of your Committee on Commerce and Consumer Protection that is attached to this report, your Committee, after full consideration of the background, experience, and qualifications of the nominee, has found the nominee to be qualified for the position to which nominated and recommends that the Senate advise and consent to the nomination.

Respectfully submitted on  
behalf of the members of the  
Committee on Commerce and  
Consumer Protection



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JARRETT KEOHOKALO, Chair

The Senate  
Thirty-Third Legislature  
State of Hawai'i

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

Governor's Message No.:* <b>GM 746</b>	Committee Referral: <b>CPN</b>	Date: <b>4/10/25</b>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is: <div style="display: flex; justify-content: space-around; align-items: flex-start;"> <div style="text-align: center;"> <input checked="" type="checkbox"/> Advise and Consent 2340         </div> <div style="text-align: center;"> <input type="checkbox"/> Not Advise and Consent 2345         </div> </div>				
<b>Members</b>	<b>Aye</b>	<b>Aye (WR)</b>	<b>Nay</b>	<b>Excused</b>
KEOHOKALOLE, Jarrett (C)	✓			
FUKUNAGA, Carol (VC)	✓			
MCKELVEY, Angus L.K.	✓			
RICHARDS, III, Herbert M. "Tim"	✓			
AWA, Brenton				✓
<b>TOTAL</b>	<b>4</b>			<b>1</b>
Recommendation: <div style="display: flex; justify-content: space-around; align-items: center;"> <input checked="" type="checkbox"/> Adopted         <input type="checkbox"/> Not Adopted         </div>				
Chair's or Designee's Signature: <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Carol Fukunaga</div>				
<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <div style="text-align: center;"> <b>Distribution:</b>            Original            File with Committee Report         </div> <div style="text-align: center;">           Yellow            Clerk's Office         </div> <div style="text-align: center;">           Pink            Drafting Agency         </div> <div style="text-align: center;">           Goldenrod            Committee File Copy         </div> </div>				

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