

**BOARD OF PUBLIC ACCOUNTANCY**  
Professional and Vocational Licensing Division  
Department of Commerce and Consumer Affairs  
State of Hawaii

**AGENDA**

**Date:** June 24, 2022

**Time:** 8:30 a.m.

**In-Person Meeting Location:** PVL Examination Room (Room 330) – **New Room**  
HRH King Kalakaua Building  
335 Merchant Street, Third Floor  
Honolulu, Hawaii 96813

**Agenda:** Posted on the State electronic calendar as required by Hawaii Revised Statutes (“HRS”) section 92-7(b).

If you wish to submit written testimony on any agenda item, please submit your testimony to [accountancy@dcca.hawaii.gov](mailto:accountancy@dcca.hawaii.gov) or by hard-copy mail to Attn: Board of Public Accountancy, P.O. Box 3469, Honolulu, HI 96801. We request submission of testimony at least 24 hours prior to the meeting to ensure that it can be distributed to the Board members.

1. CALL TO ORDER, PUBLIC NOTICE, QUORUM – HRS §92-3 OPEN MEETINGS AND HAR §16-89-70 ORAL TESTIMONY

The Board may move into Executive Session to consult with the Board’s attorney on questions and issues pertaining to the Board’s powers, duties, privileges, immunities, and liabilities in accordance with HRS section 92-5(a)(4) on any agenda item.

2. CHAIR’S REPORT

- a. Announcements  
NASBA Western Regional Meeting June 7-9, 2022 - Update
- b. Approval of the Minutes of the March 18, 2022 Meeting
- c. Approval of the Minutes of the April 29, 2022 Meeting
- d. July 29, 2022 Meeting

3. EXECUTIVE OFFICER’S REPORT

- a. Report on CE Random Audit for 2022-2021 Biennium
- b. Implementation of HAR §16-71-21(c) EXPERIENCE

4. STANDING COMMITTEE REPORTS

- a. Examination Committee
  - 1) AICPA Announcement of 2024 CPA Exam Infrastructure Changes

- 2) NASBA CPA Examination Results of Quarterly Report – January 1, 2022 – April 30, 2022
- 3) CPA Credit Extension Request for Jessica Otsu

5. APPLICATIONS

The Board may move into Executive Session in accordance with HRS §92-4 and §92-5(a)(1) and (4) “To consider and evaluate personal information relating to individuals applying for CPA licensure;” and “To consult with the Board’s attorney on questions and issues pertaining to the Board’s powers, duties, privileges, immunities, and liabilities;”, (Board will vote in Open Meeting.)

a. CPA License

April:

- (1) Annabelle V. Manansala
- (2) Blair A. Robbins
- (3) Daniel T. Manimbo
- (4) James D. Heidt
- (5) Jenico A.S. De Guzman
- (6) Kyla J. Delgado
- (7) Lisa M. Schoepflin
- (8) Patricia N. Riady
- (9) Pushpita Kotikalapudi
- (10) Rachel M. Montgomery
- (11) Sarah P. Ford
- (12) Siedra P. Tidwell

May:

- (1) Sarah Ford – Deferred from April 29, 2022 meeting for additional information, requested information received on May 19, 2022
- (2) Annabelle Manansala
- (3) Buddy Dale Newton, Jr. w/ Permit to Practice
- (4) Matthew Masao Hara
- (5) Brian Joseph Normand
- (6) John James Scholl
- (7) Ross Renzo Kawika Uehara-Tilton

June:

- (1) Emi Yen-Cheun Lee
- (2) Darryn R. McGarvey w/ Permit to Practice
- (3) Aaron Colgan Miller w/ Permit to Practice
- (4) Andres M. Prather w/ Permit to Practice

b. Ratification of CPA Permits to Practice

April:

- (1) Alison A. Fossyl CPA-6076
- (2) Bryan W. Mogensen CPA-6068

(3)	Carly M. Walton	CPA-6069
(4)	Jason C. Boberg	CPA-6064
(5)	Jenny M. Erickson	CPA-6007
(6)	Kellie M. Fedkenheuer	CPA-6063
(7)	Kelsey J. Reynolds	CPA-6071
(8)	Stacey L. Ferris	CPA-6074
(9)	Stuart J. Otterness	CPA-6045

May:

(1)	Blair A. Robbins	CPA-6089
(2)	Jenico Alexis S. De Guzman	CPA-6090
(3)	Katheryn Reynolds	CPA-5997
(4)	Kyla J. Delgado	CPA-6091
(5)	Patricia N. Riady	CPA-6092

June:

None.

c. Ratification of Firm Permits to Practice

April:

(1)	Michael Y. Ichikawa	FFTP-1338
(2)	Katheryn Reynolds	FFTP-1339
(3)	Alicia L. Absher, CPA, LLC	FFTP-1340
(4)	APRIO, LLP	FFTP-1341
(5)	Jenny Erickson, CPA, LLC	FFTP-1342

May:

(1)	M Kaneshiro Consulting LLC	FFTP-1343
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June:

(1)	Kasaoka CPA LLC	FFTP-1344
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d. Ratification of Firm Names and Trade Names

April:

(1)	Jenny Erickson, CPA, LLC
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May:

(1)	Grace C M Lee CPA LLC
(2)	Price Paige & Company, Certified Public Accountants, LLP

June:

(1)	JST CPA LLC
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6. NEXT BOARD MEETING      Friday, July 29, 2022  
8:30 a.m.  
Location TBA

7. ADJOURNMENT

6/17/2022

If you need an auxiliary aid/service or other accommodation due to a disability, contact Ms. Lee Ann Teshima, Executive Officer, at (808) 586-2695 or [accountancy@dcca.hawaii.gov](mailto:accountancy@dcca.hawaii.gov) as soon as possible, preferably within two (2) business days of the meeting. If a response is received after that date, we will try to obtain the auxiliary aid/service or accommodation, but we cannot guarantee that the request will be fulfilled. Upon request this notice is available in alternate formats such as large print, Braille, or electronic copy.