

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

AGENDA

Date: May 26, 2023

Time: 8:30 a.m.

Place: In-Person Meeting Location: King Kalakaua Conference Room
HRH King Kalakaua Building
335 Merchant Street, First 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 email your testimony to 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. Public Notice, Quorum, Call to Order – HRS §92-3 Open Meetings and HAR §16-71-69 Oral testimony
2. Chair’s Report
 - a. Announcements
 - b. Approval of the Minutes of the March 24, 2023 Meeting
 - c. NASBA CPA Exam Model Rule Amendment
3. Executive Officer’s Report
 - a. Legislative Committee Report – Wrap-up of 2023 Legislative Session
HB 797, HD1, Relating to Occupational License
Establishes procedures and eligibility criteria for a privilege to practice public accountancy in this State for public accountants and certified public accountants licensed in another state with comparable education, examination, and experience requirements. Subjects all holders of a practice privilege to the regulatory and enforcement jurisdiction of the board of public accountancy. Sunsets 6/30/2025. (HD1)
 - b. Hawaii State Ethics Commission
 - 1) Hawaii State Ethics Commission – 2023 Annual Financial Disclosure
 - 2) Hawaii State Ethics Commission – Ethics Training
4. Standing Committee Report
 - a. Examination Committee
 - 1) March 16, 2023 Exam Scores
 - 2) NASBA - 2021 and 2022 NASBA CPA Exam Stats
 - 3) Request for Extension

- i. Arkhe Pacis
- ii. Kyle Kinman

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 professional or vocational licenses cited in section 26-9 or both;" 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 Applications

- 1) Kara K. A. Fukushima
- 2) Victory O. Ijegbai
- 3) Erin K. T. Wong
- 4) Daisuke Shimizu
- 5) Jacob T. Bender
- 6) Claire Y. Jung
- 7) Christine Deveney
- 8) Karin Larson
- 9) Patrick J. Smith
- 10) Nathan Edward Robnett
- 11) Andrea Elizabeth Castle
- 12) Kristen Ann Ulrich
- 13) Charles Wightman Hollingworth
- 14) Carol L. Koli-Braima
- 15) Kevin Roy Smith
- 16) Trenton F. Dos Santos-Tam
- 17) Brian Michael Simmers
- 18) Ann Yo-Eng Tseng
- 19) Blake M. Roe
- 20) Andrea K. Choe

b. Ratification of CPA Permits to Practice

- 1) Brian E. Van Camp CPA-6149
- 2) Laura A. Weston CPA-6151
- 3) Kalina X. Li CPA-6124
- 4) Matthew Masao Hara CPA-6094
- 5) Tyler I. Hirotsu CPA-6100
- 6) Joyce Pang CPA-6028
- 7) Derek S. Moore CPA-5260
- 8) Lindsey D. Hoffman CPA-6132
- 9) Lindsay J. Tweeten CPA-6158
- 10) Moshe Bacharach CPA-6164
- 11) Nicolas A. Sandoval CPA-6139
- 12) Lindsey Kate Humphrey CPA-6010
- 13) Jake C. Hamada CPA-6161
- 14) Cherrie T. Liu CPA-6167

c. Ratification of Firm Permits to Practice

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|---------------------------|-----------|
| 1) Linked Accounting, LLC | FPTP-1361 |
| 2) Thomas H. Vo | FPTP-1362 |
| 3) Hoffman Advisory LLC | FPTP-1363 |
| 4) Legacy Works | FPTP-1364 |
| 5) Buds CFO Limited | FPTP-1365 |
| 6) LTS CPA LLC | FPTP-1366 |

- d. Approval of Firm and Trade Names
None.
 - e. Delegation to Executive Officer
6. Chapter 91, HRS – Adjudicatory Matters
In the Matter of the Certified Public Accountant’s License of **Darlene J. Ferrantino; ACC 2022-10-L**; Settlement Agreement Prior to Filing of Petition for Disciplinary Action and Board’s Final Order; Exhibits “1” – “2”
7. Next Meeting July 28, 2023
8:30 a.m.
King Kalakaua Conference Room
HRH King Kalakaua Building
335 Merchant Street, First Floor
Honolulu, Hawaii 96813
8. Adjournment

5/19/23

If you need an auxiliary aid/service or other accommodation due to a disability, contact Lee Ann Teshima, at (808) 586-2692 and accountancy@dcca.hawaii.gov as soon as possible, preferably by May 24, 2023. Requests made as early as possible have a greater likelihood of being fulfilled.

Upon request, this notice is available in alternate/accessibile formats.