

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

AGENDA

Date: Friday, November 17, 2023

Time: 8:30 a.m.

Place: In-Person Meeting Location: PVL Exam Room 330
335 Merchant Street, 3rd Floor
Honolulu, Hawaii 96813

Virtual Participation: Virtual Videoconference Meeting – Zoom Webinar (use link below)
<https://dcca-hawaii-gov.zoom.us/j/81827858824>

Phone: +1 (669) 444-9171
Meeting ID: 818 2785 8824

Agenda: The agenda was 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.

INTERNET ACCESS:

To view the meeting and provide live oral testimony, please use the link at the top of the agenda. You will be asked to enter your name. The Board requests that you enter your full name, but you may use a pseudonym or other identifier if you wish to remain anonymous. You will also be asked for an email address. You may fill in this field with any entry in an email format, e.g., *****@***mail.com.

Your microphone will be automatically muted. When the Chairperson asks for public testimony, you may click the Raise Hand button found on your Zoom screen to indicate that you wish to testify about that agenda item. The Chairperson will individually enable each testifier to unmute their microphone. When recognized by the Chairperson, please unmute your microphone before speaking and mute your microphone after you finish speaking.

PHONE ACCESS:

If you cannot get internet access, you may get audio-only access by calling the Zoom Phone Number listed at the top on the agenda.

Upon dialing the number, you will be prompted to enter the Meeting ID which is also listed at the top of the agenda. After entering the Meeting ID, you will be asked to either enter your panelist number or wait to be admitted into the meeting. You will not have a panelist number. So, please wait until you are admitted into the meeting.

When the Chairperson asks for public testimony, you may indicate you want to testify by entering "*" and then "9" on your phone's keypad. After entering "*" and then "9", a voice prompt will let you know that the host of the meeting has been notified. When recognized by the Chairperson, you may unmute yourself by pressing "*" and then "6" on your phone. A voice prompt will let you know that you are unmuted. Once you are finished speaking, please enter "*" and then "6" again to mute yourself.

For both internet and phone access, when testifying, you will be asked to identify yourself and the organization, if any, that you represent. Each testifier will be limited to five minutes of testimony per agenda item.

If connection to the meeting is lost for more than 30 minutes, the meeting will be continued on a specified date and time. This information will be provided on the Board's website at

https://cca.hawaii.gov/pvl/boards/accountancy/meeting_schedule/.

Instructions to attend State of Hawaii virtual board meetings may be found online at <https://cca.hawaii.gov/pvl/files/2020/08/State-of-Hawaii-Virtual-Board-Attendee-Instructions.pdf>

1. ROLL CALL, QUORUM, CALL TO ORDER – HRS §92-3 OPEN MEETINGS AND HAR §16-71-69 ORAL TESTIMONY
2. CHAIR'S REPORT
 - a. Announcements
3. APPROVAL OF MINUTES
 - a. Approval of the Minutes of the Open Session and Executive Session Minutes of the July 28, 2023 Meeting
 - b. Approval of the Minutes of the Open Session and Executive Session Minutes of the September 29, 2023 Meeting

The Board may enter 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) to review the executive session minutes.

4. EXECUTIVE OFFICER'S REPORT

- a. Legislative Session: January 17, 2024 to May 2, 2024

HB797 HD1 – from 2023 Legislative Session

RELATING TO OCCUPATIONAL LICENSURE

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. State Warns of Deceptive “Certificate of Standing” Solicitation

5. LICENSE RENEWAL

- a. General Questions on Continuing Professional Education (“CPE”)

- i. Do you think college credit hours can be replaced by NASBA accredited continuing professional education hours?
- ii. Wouldn't the narrower scope of CPE be better for licensing CPA's because it is industry specific, whereas college credits are too broad.
- iii. To be a licensed CPA, there is an additional 30 college credits that must be acquired before becoming licensed but those credits do not have to be specific to the profession, it can be college credit on any subject. If this 30-college credit requirement is replaced by 30 months of experience to licensure, wouldn't that be better for the CPA industry?
- iv. Inquiry from Audrey Abe - 20-hour CPE requirement

- b. General Renewal Information and Requirements

6. NASBA CANDIDATE CARE QUARTERLY REPORT JULY 1, 2023 – SEPTEMBER 30, 2023

- a. NASBA'S Candidate Care Concerns for 2023 Q3

7. CPA SCORES EXTENSION REQUEST

- a. Jenna Romberger – REG expires 11/30/23

8. 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. Ratification of CPA Permits to Practice

Paula M Bruce
Anita Camara

CPA-6194
CPA-6201

Amanda Lynette Ward	CPA-6207
Andreana S Y Au	CPA-6208
Kristin C Flatt	CPA-6215
Koji Kondo	CPA-6217
Victory O Ijegbai	CPA-6219
William E Brickey	CPA-6210

b. Approval of Firm and Trade Names

Troy A. Washko, CPA P.C.
Mark Hunsaker CPA, LLC

c. CPE SPONSOR AGREEMENT

TRUSTA, An Accountancy Corporation
MC Group Hawaii, Inc.
Thomas Yamachika LLC dba Aloha State Tax (Renewal)
Tax Foundation of Hawaii (Renewal)
McEnerney Shimabukuro Okazaki & Fujita CPAs AAC (Renewal)
Professional Education Services, LLP (Renewal)
My-CPE LLC
EOS Accountants LLP

d. CPA License Applications

Tyler Joe COX
Ronald L FECHTNER
Kaimalie Mathew MAGARIFUJI
Trevor Sherman PETERSON
Patrick Stephen MALLOTT
Jacob Kalani DE LEON
Erika Louise EINFALT
Kelsey Ichiji KATAYAMA
Nathan Douglas VANDER HAMM
Songyi LEE
Greg Mathew STRIBOS
Jason AGUIAR
Caitlin SCHIEFELBEIN
James F HALLAT
Mariel A R VILLANUEVA
Bradford Lee HALL
Hui Jin KIM
Joshua KHO
Kenneth PUN
Yuwen HU
James OLIVER
Kevin JACOBS
Carla FREEMAN
Yihua CHENG

9. REGULATED INDUSTRIES COMPLAINTS OFFICE – ADVISORY COMMITTEE MEMBERS

10. NEXT MEETING

Friday, January 26, 2024
8:30 a.m.
King Kalakaua Conference Room
HRH King Kalakaua Building
335 Merchant Street, First Floor
Honolulu, Hawaii 96813

11. ADJOURNMENT

If you need an auxiliary aid/service or other accommodation due to a disability, contact Hector West, Executive Officer at (808) 586-2692 or accountancy@dcca.hawaii.gov as soon as possible, preferably by November 15, 2023. Requests made as early as possible have a greater likelihood of being fulfilled.

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

11/09/23