

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

AGENDA

DATE: Friday, July 26, 2024

TIME: 8:30 a.m.

IN-PERSON MEETING LOCATION: King Kalakaua Conference Room
King Kalakaua Building, First Floor
335 Merchant Street
Honolulu, Hawaii 96813

VIRTUAL: Virtual Videoconference Meeting – Zoom Webinar (use link below)
<https://dcca-hawaii.gov.zoom.us/j/82113905532?pwd=HoQmFCnZgeijym5MXc6mawF9bRwGxQ.1>

**ZOOM
PHONE**

NUMBER: 669 900 6833
MEETING ID: 821 1390 5532
PASSCODE: 015717

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 submit 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 §16-89-70 Oral testimony
2. Chair’s Report
 - a. Announcements

- b. Report on Attendance at NASBA 2024 Western Regional Meeting, June 25 – 27, 2024, Omaha, Nebraska
 - i. NASBA Regional Meeting Highlights and Profiles - Changes in Education and Experience Requirements – Discussion and Consideration of 120 credits with One-year Experience
3. Approval of the Minutes of the May 31, 2024 Open Session and Executive Session Minutes

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. Bloomberg News Article, “From California to South Carolina, States Address CPA Shortage”
 - b. CPA/FFTP Audit
5. Correspondence
 - a. Request from the Office of the Legislative Auditor regarding Permit-to-Practice – Deferred from the May 31, 2024 Meeting
6. CPA Scores Extension Request
 - a. Thelma M Merino-Young
7. 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 Permit to Practice

Taylor A Burns	CPA6315
Kevin K Wilson	CPA6316
Cynthia May Gross	CPA6317
Daniel C Reeves	CPA6319
Jessica N McCloskey	CPA6320
Bryce W Rassilyer	CPA6323
Brett D Ingle	CPA6330
Bryan W Vencill	CPA6336
Cheryl Scheppel Moreno	CPA6337
Michael H Vermut	CPA6343
Debra G C Heiskala	CPA6344
Jason X Lin	CPA6291
Johnann Arlyn Souza	CPA6298
Carol L Koli-Braima	CPA6189

Brian M Michelini	CPA6231
Randy Elizabeth Kanoë Lani Varela	CPA6138
Joel Zablan	CPA5507
Ashley Marie Frase	CPA6340
Shari K Danann	CPA6270
Michael C Wu	CPA6322
Jeremy L Dillard	CPA6327
Sally-Jayne Aubury	CPA6326
Allison F Tamamoto	CPA6247
Rodleene A Tangonan	CPA6341
Pushpita Kotikalapudi	CPA6087
Hui Jin N Kim	CPA6226
Emily Anne Smith	CPA6334
Jean Marie Young	CPA6341
Lauren Hugo	CPA6314
Chelsea C Taketa	CPA6192

b. Approval of Firm and Trade Names

1. Julie Hartshorn CPA Inc.
2. CWA, CPAs
3. MUN CPA LLC

c. CPA Applications

1. Nicholas Lee Hansen
2. Benjamin W Greene
3. Bradley Allen Wall
4. Kristine N Morgan
5. Jennifer M K Y Taniguchi
6. Rachael Thomsen
7. Steven J Cupingood
8. Virginia L Jacinto
9. Rumzei Atef Abdallah
10. Marie Lyn Stiegel
11. Molly Rose Mulhollen
12. Huayi Li
13. Fuminori Matsubara
14. Lior Temkin
15. Justine Forence Arnold
16. Jinhua Li
17. Rachelle B Moulton
18. Michelle Anne Jenkins
19. Yan Liann Bowers
20. Billy J Kim
21. Amanda J Cronk

22. Rey Anne F Banes
23. Weipeng Liang
24. Kyle A Kernei

d. CPE Sponsor Agreement
Hawaii Estate Planning Council

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| 8. | Election of Chair and Vice Chair Pursuant to HRS §436B-6(a) | | |
| 9. | Next Meeting: | Date: | Friday, September 27, 2024 |
| | | Time: | 8:30 a.m. |
| | | Location: | King Kalakaua Conference Room
King Kalakaua Building, 1st Floor
335 Merchant Street
Honolulu, Hawaii 96813 |
| | | Virtual: | Zoom Meeting |
| 10. | Adjournment | | |

If you need an auxiliary aid/service or other accommodation due to a disability, contact Hector West at (808)586-2692 or accountancy@dcca.hawaii.gov as soon as possible, preferably by July 24, 2024. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessable formats.

07/19/24