

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

**AGENDA**

**DATE:** Friday, September 27, 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/83322309885?pwd=V2JFDCnP4KBYkilre1CCUpyvCrJjwH.1>

**ZOOM**

**PHONE**

**NUMBER:**

**MEETING ID:** 833 2230 9885

**PASSCODE:** 594419

**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](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.

**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
  - i. Announcements
  - ii. AICPA & NASBA Seek Input on Proposed Additional Pathway to CPA Licensure
  - iii. A Bill for an Act Relating to Education Requirements for Certified Public Accountants. Authorizes the Board of Public Accountancy to accept at least twelve months of accountancy experience in addition to a baccalaureate degree that was completed with 120 credits or less.

- iv. A Bill for an Act Relating to Peer Review Process for Certified Public Accountancy Firm.  
Deletes references to Hawaii Society of Certified Public Accountants as an approved Peer Reviewer as they no longer meet the requirements.

3. Approval of the Minutes of the July 26, 2024 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

- i. Audit letters – mailed out August 22, 2024
  - CPA without PTP – 4 credit Ethics Course
  - CPA with PTP – 80 credits of Continuing Professional Education (CPE)
  - FFTP – Peer Review Compliance Reporting Form (CPA-PR4)

5. Formation of Permitted Interaction Group (PIG) to evaluate the significance of reducing the educational requirements for licensure from one hundred fifty semester hours to one hundred twenty semester hours for CPA applicants

6. CPA Scores Extension Request

- i. Abdallah Seko

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

Cheryl L Collins	CPA6277
Kristina W L Tommee	CPA6159
Paul C Kiley Jr	CPA6296
Derek K Yang	CPA6027
Sara E Anderson	CPA6147
Marie Lyn Stiegel	CPA6357
Erin K T Wong	CPA6172
Rumzei Atef Abdallah	CPA6351
Jennifer Munemitsu	CPA4638
Wataru Ito	CPA6082
Funinori Matsubara	CPA6350

b. Approval of Firm and Trade Names

1. Salvator, Goldhamer & Company, CPA PC
2. MH Miles Company, CPA, PC
3. CBIZ CPAs P.C.
4. GTS C.P.A. Inc.

c. CPA Applications

1. Srinivasa Venkat
2. Trevor K Kaiama
3. Christina Shigeko Rivers
4. Yu Hunt
5. Dennis Matthew Gardiner
6. Shuang Wu Wolf
7. Spencer Tawa
8. Jaclyn Morrocco
9. Eddis William Watkins
10. Dipika H Nagin
11. Xiuqi Li
12. Jennifer Lee Brown
13. Dawn Colt
14. Kylie M Yamamoto
15. Mark H Erwin
16. Tammy M Lei
17. Mika Yoshimura
18. Mark Joseph Vuono
19. You Lin
20. Sheri Ann M Tengan
21. Fred K Barats
22. Roger W Mills
23. Lori J Fenstemaker
24. Louis J Collins
25. Risa M Oue
26. Matthew G Medlin

d. CPE Sponsor Agreement

1. Lulima Tax Advisory Group, LLC
2. Kwock & Company CPAs

8. Next Meeting:
- |           |   |
|-----------|---|
| Date:     | Friday, November 15, 2024   |
| Time:     | 8:30 a.m.   |
| Location: | King Kalakaua Conference Room<br>King Kalakaua Building, 1st Floor<br>335 Merchant Street<br>Honolulu, Hawaii 96813 |
| Virtual:  | Zoom Meeting  |

9. 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](mailto:accountancy@dcca.hawaii.gov) as soon as possible, preferably by September 25, 2024. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.***