

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

**AGENDA**

**DATE:** Friday, November 15, 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/89725370653?pwd=2obc8v4QhsQNkxNjddDjQx3EiIMiA.1>

**ZOOM PHONE**

**NUMBER:** 669 900 6833

**MEETING ID:** 897 2537 0653

**PASSCODE:** 834502

**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

3. Approval of the Minutes of the September 27, 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 Results

- CPA without PTP
- CPA with PTP
- FPTP

ii. Continuing Professional Education (CPE)

Information regarding continuing professional education requirements which is posted on the Board of Public Accountancy's website under "Important Announcements"

5. CPA Scores Extension Request

i. Abdallah Seko - Deferred from September 27, 2024

6. Correspondence

i. FEMA Educational Credits

Inquiry on whether the Hawaii Board of Public Accountancy accepts Federal Emergency Management Agency's (FEMA) educational credit if those credits have been accredited by a national accredited college

ii. Non-Attest Clarification

Inquiry on whether out-of-state CPA firm can perform non-attest services in Hawaii such as tax preparation, bookkeeping, and financial statement preparation (non-attest) without a Hawaii CPA license and Firm Permit-to-Practice (FPTP).

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

|                       |         |
|-----------------------|---------|
| William Francis C Woo | CPA6277 |
| Pamela Hill           | CPA6339 |
| Jinhua Li             | CPA6364 |
| Yan Liann Bowers      | CPA6366 |

- b. Approval of Firm and Trade Names
  - i. TK CPA LLC
  
- c. CPA Applications
  - i. Karly C Torii
  - ii. Jenna Sarah Morikuni
  - iii. Dan Wesley Barton
  - iv. Nazanin Benyamini
  - v. David R Aiello
  - vi. David J Keller
  - vii. Kenneth B Teasdale
  - viii. Michael W VanderKlugt
  - ix. Takunori Ebina
  - x. Qiaojing Qiu
  - xi. Eunjee Park Otake
  - xii. Micah J Vankalsbeek
  - xiii. Monica Virginia Briceno Carrasquero
  - xiv. Mandy L Situ
  - xv. Richard Andrew Schuler
  - xvi. Solomon U Bien
  - xvii. Takeo Gotoh
  - xviii. Yuna Kim
  - xix. Glenn Charles Hager
  - xx. Jaren Jose I de Hitta

8. Permitted Interaction Group (PIG) Reports to the Board

The PIG reports on the evaluation of revising the educational and experience requirements for CPA licensure in the State of Hawaii and other alternative licensure pathways.

9. Next Meeting:
- |           |   |
|-----------|---|
| Date:     | TBA   |
| 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  |

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](mailto:accountancy@dcca.hawaii.gov) as soon as possible, preferably by November 13, 2024. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.***