

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

AGENDA

DATE: Friday, January 17, 2025

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 Meeting(use link below)**
[https://dcca-hawaii-
gov.zoom.us/j/83571637956?pwd=Sbk1QbkBMcDA1rtI8nVICAbEbFH5SP.1](https://dcca-hawaii-gov.zoom.us/j/83571637956?pwd=Sbk1QbkBMcDA1rtI8nVICAbEbFH5SP.1)

**ZOOM PHONE
NUMBER:** 669 900 6833
MEETING ID: 835 7163 7956
PASSCODE: 987627

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. Update from NASBA Peer Review Compliance Committee

AICPA Peer Review Board approved Peer Review Standards Update No. 2, “Reviewing a Firm’s System of Quality Management and Omnibus Technical Enhancements (PRSU No. 2). Changes were made to account for new Quality management Standards (QM Standards) issued by the Auditing Standards Boards (ASB).

3. Approval of the Minutes of the July 26, 2024, September 27, 2024 and November 15, 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

a. Current Board Members with Term Expiring June 30, 2025

Current board members with term expiring June 30, 2025 must fill out the board application online if interested in serving a second term. <https://boards.hawaii.gov/apply/apply-for-a-board/>

5. Correspondence

a. Clarification on "Prohibition on contingent fees"

- i. Does the prohibition on contingent fees apply universally to all professional services performed by CPAs in Hawaii, or is it limited to services provided to clients where independence is required?

6. 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

Solomon U Bien	CPA6410
Karissa Brock	CPA6120
Sheila M Balzer	CPA6318
Steven J Cupingood	CPA6347
Orlando R Torres	CPA6168
Rachel M Thomsen	CPA6353
Adam R Stevenson	CPA6335
Glenn Charles Hager	CPA6413
Takeo Gotoh	CPA6411
Kenneth B Teasdale	CPA6401
Jeffrey M Fey	CPA6278
Rachelle B Moulton	CPA6365

b. Approval of Firm and Trade Names

- i. Cho and Kim CPAs LLC
- ii. Barton CPA PLLC
- iii. Eric Ching, JD, CPA, LLM, LLC
- iv. Jesselyn T. Oketani, CPA, LLC
- v. The CPA Group
- vi. Adam R. K. Abplanalp, CPA, P.C.

- c. CPA Applications
 - i. Erica Pralle
 - ii. Kristine Lee Malmanis
 - iii. Jean Marie Dietrich
 - iv. Michiya Saito
 - v. Raymond Ali Yousuke Kato De Lang
 - vi. Emily T T Quach
 - vii. Samantha Ann Stippich
 - viii. Maria E Mora
 - ix. Dena Herbolich
 - x. Jonathan Thomas Foster
 - xi. Meldon Mamana Kealoha Tausinga
 - xii. Jennifer Cowley
 - xiii. Colin Kronmiller
 - xiv. Taylor Michiko Maihui
- d. CPE Sponsor Agreement
 - i. Hedberg, Batara & Vaughan-Sarandi, LLC

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

The PIG reports on the evaluation of the significance of reducing the educational requirements for licensure from one hundred fifty semester hours to one hundred twenty semester hours for CPA applicants.

8. Next Meeting:
- | | |
|-----------|---|
| Date: | March 14, 2025 |
| Time: | 8:30 a.m. |
| Location: | King Kalakaua Conference Room
King Kalakaua Building, 1st Floor
335 Merchant Street
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 as soon as possible, preferably by January 15, 2025. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.