

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

**AGENDA**

**DATE:** Friday, March 14, 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/87498463279?pwd=BukUYiSsNdla0laD8SrRhm9UhzBNs.1>

**ZOOM PHONE**

**NUMBER:** (669) 900 6833  
**MEETING ID:** 874 9846 3279  
**PASSCODE:** 146101

**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 the 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 the 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. Chairperson’s Report
  - a. Quarterly Western Regional Call with NASBA
  - b. NASBA Annual Western Regional Meeting

3. Approval of the Minutes of the January 17, 2025 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. 2025 Legislative Session
  - i. HB983\_HD1 – Relating to Certified Public Accountants

Establishes an alternative pathway to licensure for certified public accountant license applicants by permitting applicants to demonstrate completion of an additional twelve months of professional experience in the practice of public accountancy or completion of no less than an additional thirty semester hours of study. Effective 7/1/3000. (HD1)

- ii. SB1291\_SD1 – Relating to Certified Public Accountants

Clarifies the education and professional experience requirements for certified public accountant license applicants to establish alternative pathways to licensure.

- b. Hawaii State Ethics Commission – Financial Disclosures
- c. 2024-2025 CPE List

5. Correspondence

- a. SOC 2 Audits

- i. Does SOC 2 (IT security) audit require FFTP registration?

6. Applications

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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

i.	Yue Liu	CPA6387
ii.	Xiugi Li	CPA6379
iii.	Wei Zhang	CPA6193
iv.	Erica R Pralle	CPA6417
v.	Kristine Lee Malmanis	CPA6415
vi.	Jean Marie Dietrich	CPA6419
vii.	Raymond Ali Yousuke Kato De Lang	CPA6422
viii.	Maria E Mora	CPA6418
ix.	Colin Kronmiller	CPA6416
x.	Taylor Michiko Maihui	CPA6427
xi.	Dan Wesley Barton	CPA6397
xii.	Samantha Ann Stippich	CPA6424
xiii.	Jaclyn Leigh Morrocco	CPA6376
xiv.	Srinivasa Venkat	CPA6369
xv.	Emi Inoue	CPA6203

b. Approval of Firm and Trade Names

- i. Next Peak CPA, Inc.

c. CPA Applications

- i. Tina Ka Yan Ho
- ii. Justin McCauley Bledsoe
- iii. Bryce D Becker
- iv. Tiffany Ann Stemple
- v. Elizette Mae A Pinter
- vi. Tayler Yukio Mori
- vii. William Edwin Moss Jr
- viii. Kristian Lee Rickard
- ix. Hillary DeAnn Balares
- x. Shelly Archuleta
- xi. Meredith Jane Coad
- xii. Shaina Brynn Yamashita
- xiii. Kevin Song
- xiv. Dallin Todd Erickson
- xv. Fler Feldman
- xvi. Adam Joseph Francis
- xvii. Bonnie Mizuki Abe
- xviii. Clint Alan Herndon
- xix. Adam Poole
- xx. Han-Yi Kuo
- xxi. Harriet Anne Strothers
- xxii. Mieko Nakajima Gooch
- xxiii. Crystal Anne Coleman

- d. CPE Sponsor Agreement
  - i. Heartfelt Legacy Foundation

7. Chapter 91, HRS – Adjudicatory Matters

In the Matter of the Certified Public Accountant’s License of **Tricia Ann K.C. Mangubat, formerly known as Tricia Ann K Castro; ACC 2022-22-L**; Settlement Agreement Prior to Filing of Petition for Disciplinary Action and Board’s Final Order; Exhibit “A”.

8. Next Meeting:
- |           |   |
|-----------|---|
| Date:     | May 30, 2025  |
| 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 March 12, 2025. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.***

3/5/2025