

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

AGENDA

DATE: Friday, July 18, 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/81765322886?pwd=m7aatNvAFZ0b0j9kkMFbCb8vFa0SiU.1>

ZOOM PHONE

NUMBER: 669 900 6833
MEETING ID: 817 6532 2886
PASSCODE: 297845

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 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. Chapter 91, HRS – Adjudicatory Matters

In the Matter of the Firm Permit to Practice of **Marcum LLP**; **ACC 2022-1-L**; Settlement Agreement Prior to Filing of Petition for Disciplinary Action and Board’s Final Order; Exhibit “1”.

3. Chairperson’s Report

- A. NASBA Western Regional Meeting Report

Isabella Gary will report on the June 17, 2025 to June 19, 2025 regional meeting.

- B. Financial Statements – Other Boards

General discussion on CPA practitioners signing off on the financial statements required for other boards.

4. Approval of the Minutes of the May 30, 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.

5. Executive Officer’s Report

- A. Accountancy Licensee Database (ALD)

ALD is maintained by the National Association of State Boards of Accountancy (NASBA). The goal is to house all 55 jurisdictions’ (including territories) information on CPA licensing. The public-facing version of the ALD database is CPAverify.org.

- B. CPA Application Forms

The revised CPA application forms (CPA application form, accountancy experience form, coursework form) will be uploaded to the board’s website in August 2025.

6. CPA Scores Extension Request

- i. Noah Calio

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

- | | | |
|-------|-----------------------------|---------|
| i. | Erica Hemmi | CPA6276 |
| ii. | Gianne Merrill G Canonizado | CPA6452 |
| iii. | Mary Joy Butac | CPA6453 |
| iv. | Noah Yoshihide Higa | CPA6455 |
| v. | David Charles Wood | CPA6457 |
| vi. | Kazuki Nishikura | CPA6464 |
| vii. | Alexander Chad Trung Le | CPA6467 |
| viii. | Kathryn Leslie Al-Khalidi | CPA6470 |
| ix. | Bradford Lee Hall | CPA6225 |

B. Approval of Firm and Trade Names

- i. Cathedral CPAs and Advisors LLP

C. CPA Applications

- i. Tara Elaine Eastwood
- ii. Patricia Jean Redden
- iii. Evelynna B Caldwell
- iv. Michelle Yuk Ling Yim
- v. Joey K.S. T. Hu
- vi. Jakeb K Wood
- vii. Yena Cha
- viii. Logan T Colby
- ix. Julian Hyun-Young Lee
- x. June Hee Hwang
- xi. Taelyn T Y Tyau
- xii. James Heidt
- xiii. Oliver Thompson
- xiv. Claire Ahearn Rodriguez
- xv. Sindy Ann Nicholson
- xvi. Asha Venkatraman

D. CPE Sponsor Agreement

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- i. Hawaii Employers Council
- ii. SOH-Department of Taxation

8. Election of Chairperson and Vice Chairperson Pursuant to HRS §436B-6(a)

9. Next Meeting: Date: September 19, 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

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 14, 2025. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.

07/10/2025