

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

AGENDA

DATE: Friday, November 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/89056236890?pwd=c1x9ab9yxZ3pA36i2r7yn0KG2eX0xq.1>

ZOOM PHONE

NUMBER: 669 900 6833
MEETING ID: 890 5623 6890
PASSCODE: 451446

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. **Chairperson’s Report**
 - A. Correspondence
 - i. Practice of Public Accountancy
 - a. Can an attorney (not a trustee) prepare, review, and submit a financial report of an Estate for Court’s approval for a fee and attest to its accuracy of the report without being a licensed certified public accountant?
 - b. Can an attorney (not a trustee) audit a financial report of an Estate for Court’s approval for a fee and attest to its accuracy of the report without being a licensed certified public accountant?
 - c. Can only a licensed CPA provide attest services?
 - ii. Inventory counts and inventory procedures
 - a. Is the travel to Hawaii solely for the purpose of performing inventory counts considered to be “Public accounting practice” under Hawaii’s Administrative Rules?
 - b. If yes, are all individuals who travel to Hawaii and hold CPA licenses in another state also required to obtain a license in Hawaii?
 - c. Are both a permit to practice and a Hawaii CPA license required, or does the permit to practice on its own grant the permission to perform this temporary work in Hawaii?
 - d. Are there requirements for anyone on the audit team to have a Hawaii CPA license even if they do not personally travel to Hawaii to perform the work (i.e. partners on the audit)?
 - B. NASBA Annual Meeting
 - a. Private Equity (PE) task force whitepaper
 - i. Alternative Practice Structures & Private Equity: Considerations and Questions for Boards of Accountancy
 - b. De-Regulation Resources
 - c. CPE Standards Update- UAA
 - i. NASBA CPE tracking system
 - d. Use of CPA title issues

C. Process on Updating Hawaii Revised Statutes (HRS) / Hawaii Administrative Rules (HAR)

Revisit the process for updating HRS and HAR

- HRS requires legislative action
- HAR requires administrative action

3. **July 18, 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. Olelo Broadcast of Board Meetings

To comply with the 2024 amendments to Sunshine law, board meetings will be broadcasted on Olelo.

B. NASBA Score Statistics

2024 Overall Statistics by jurisdiction, scores over the last three quarters, and the number of candidates from the major Hawaii universities for 2024.

C. Renewals

- The renewal forms have been sent out.
 - Generic Postcards were mailed out on October 31, 2025.
 - Hardcopy Renewal Letters were mailed out.
 - Generic Email reminders were sent out to the email associated with the MyPVL account.
- Renewals started on November 3, 2025.
 - CPA licensee with Permit to Practice (PTP) – Be sure to check “Renew my Permit to Practice” if renewing online.
 - If you are sole proprietorship your Firm Permit to Practice (FPTP) will not be renewed if the “Permit to Practice” box is not checked online.
- Licensees who did not comply with 2024 audit
 - They are not able to renew online
 - Status of “RM-Maintenance Requirements Due”

D. CPA Application Forms

- Application forms have been updated.
- Pathways to Licensure is under “Important Announcement”

5. **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.	Jennifer Snow	CPA6141
ii.	Hillary Deann Balares	CPA6440
iii.	Seunghwan Lim	CPA6011
iv.	Christina Shigeko Rivas	CPA6371
v.	Patricia Jean Redden	CPA6478
vi.	Evelyna B Caldwell	CPA6480
vii.	Sindy Ann Nicholson	CPA6477
viii.	William Edwin Moss Jr	CPA6438
ix.	Vineza L Dixon	CPA5723
x.	Tammy M Lei	CPA6384
xi.	Eddis William Watkins	CPA6377
xii.	Lauren A Nikaido	CPA6213

B. Approval of Firm and Trade Names

- i. Kato & Tang CPA, Inc.
- ii. Sorren CPAs, P.C.
- iii. Crivello Consulting LLC (dba Crivello CPA)

C. CPA Applications

- i. Jason A. M. Yoshida
- ii. Lauren Alyssa Rie Arakaki
- iii. Tanner Steven Marks Nekota
- iv. Timothy James Lee
- v. Michele Salituro
- vi. Jenna Nicole Romberger
- vii. Janine Marie C Bongot
- viii. Michael Toshio Shintani
- ix. Norman Lee Tu
- x. Stephen Thomas Howard
- xi. Matthew A Gardiner
- xii. Kahanu Kanoholani Delmendo
- xiii. Trang Nguyen
- xiv. Asra Beig
- xv. Scott Wilson Schorr
- xvi. Steven A Shelton
- xvii. Erin Ann Twitchell
- xviii. Junya Ikeda
- xix. Sydni Rei Alana Kim
- xx. Ashley Kristen Jacobsen
- xxi. Korilyn Okamoto
- xxii. Kurtis Austin
- xxiii. Christopher Salvatore
- xxiv. Junichi Inami
- xxv. Brian Thomas Coons
- xxvi. Jess Henry Russo
- xxvii. Sierra Sumiko Doi
- xxviii. Tyler Putman
- xxix. Ryan Tadashi Asuka

D. CPE Sponsor Agreement

- i. State of Hawaii Campaign Spending Commission
- ii. Hawaii Department of Taxation
- iii. Noggin Guru, Inc. dba Lorman Education Services or Bankershub
- iv. McEnerney Shimabukuro Okazaki & Fujita CPAs AAC
- v. Hawaii Credit Union League

E. Restorations

Cherry Bekaert, LLP

6. **Regulated Industries Complaints Office**

Advisory Committee Members

7. **Next Meeting:**
- | | |
|-----------|---|
| Date: | January 16, 2026 |
| Time: | 8:30 a.m. |
| Location: | King Kalakaua Conference Room
King Kalakaua Building, 1st Floor
335 Merchant Street
Honolulu, Hawaii 96813 |
| Virtual: | Zoom Meeting |

8. **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 two business days prior to the scheduled meeting. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.

11/05/2025