

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

AGENDA

DATE: Friday, January 16, 2026

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/85780137225?pwd=Daw24FxT5pGqakT59R1FplqDP8ZlPF.1>

ZOOM PHONE

NUMBER: 669 900 6833

MEETING ID: 857 8013 7225

PASSCODE: 289574

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. NASBA Whitepaper Response

Alternative Practice Structures & Private Equity: Considerations and Questions for Boards of Accountancy.
 - B. US DOE Comment Letter

Coalition letter to the U.S. Department of Education regarding “Inclusion of Accounting Programs in the Federal Professional Degree Designation to Preserve Graduate Funding Access”.
3. **Correspondence**
 - i. If an out of state CPA firm has a client that moves to Hawaii, would the CPA firm need to register in Hawaii to prepare the client’s Hawaii state return?
 - ii. If an out of state CPA firm has an out of state based company as a client that happens to require a Hawaii tax return, would the CPA firm need to register in Hawaii?
 - iii. If a client receives a K-1 that has a Hawaii attachment, would the CPA firm need to register in Hawaii to file the non-resident return?
4. **November 14, 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. 2026 Audit

The Accounting 2026 Audit will start in February 2026 and ends April 30, 2026.

i. CPA without Permit-to-Practice (PTP)

Submit original or certified copies of ethics course certificates of completion completed within the two years as attested on the renewal application. Electronic copies from online sponsors are considered originals.

ii. CPA with PTP

Submit original or certified copies of certificates of completion for the CPE credits as attested on the renewal application. Electronic copies from online sponsors are considered originals.

iii. Firm-Permit-to-Practice (FPTP)

Requires submission of Peer Review Compliance Reporting Form (CPA-PR4) and required documents in accordance with HRS section 466-38.

6. CPA Scores Extension Request

i. Carla Marie Carig

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.	Ashley Kristen Jacobsen	CPA6505
ii.	Asra Beig	CPA6506
iii.	Brian Thomas Coons	CPA6499
iv.	Christopher Salvatore	CPA6496
v.	Erin Ann Twitchell	CPA6507
vi.	James D Heidt	CPA6489
vii.	Jason A. M. Yoshida	CPA6521
viii.	John Erwin	CPA6473
ix.	Korilyn Okamoto	CPA6502
x.	Kurtis Austin Gunther	CPA6501
xi.	Michele Salituro	CPA6517
xii.	Scott Wilson Schorr	CPA6508
xiii.	Soo Jeong Choi	CPA6458
xiv.	Stephen Thomas Howard	CPA6512
xv.	Steven A Shelton	CPA6493
xvi.	Trang Nguyen	CPA6509

B. Approval of Firm and Trade Names

- i. Burrill CPA
ii. Burrill CPA, Tax and Accounting

Virtual: 335 Merchant Street
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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 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.

01/08/26