

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

AGENDA

DATE: Friday, May 30, 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/83054062092?pwd=K96VmKjl10RnbaZMjclu6QU6rEeGgY.1>

ZOOM PHONE

NUMBER: 669 900 6833
MEETING ID: 830 5406 2092
PASSCODE: 806522

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 Western Regional Meeting
June 17 – 19, 2025
 - B. CPA Application Forms
 - i. Form CPA-04 – Application for License - CPA
 - ii. Form CPA-14 – Certification of Public Accountancy Experience
 - iii. Form CPA-16 – Coursework Form
 - iv. Form CPA-18 – Additional 12 Months Public Accountancy Experience
 - C. Pathways to CPA Licensure
 - i. 150 credits with 1500 chargeable audit hours.
 - ii. 150 credits with 24 months professional experience in public accountancy practice; equivalent experience in the private sector or industry, government, or education.
 - iii. 120 credits with 24 months professional experience in public accountancy practice. Additional twelve months of professional experience in the practice of public accountancy.

3. Approval of the Minutes of the March 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.

4. 2025 Legislative Session

- A. 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)

B. 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. (SD1)

C. Governor's Message No. 1114

ACT014 – SB1291 SD1 was signed into law.

5. Rules

A. Title 16, Chapter 71 of the Hawaii Administrative Rules

i. Section 16-71-17 (b) and Section 16-71-17 (c) – Education

ACT014 repealed HRS Section 466-5.5 – Educational requirements for licensure

6. Executive Officer's Report

A. Continuing Professional Education (CPE) for CPA Renewal

Requirements for Continuing Professional Education renewal for CPA without Permit-to-Practice (PTP) and CPA with PTP.

B. Updates on August 2024 Audits

HAR §16-71-3 Notification and filing of names and addresses and changes.

7. CPA Scores Extension Request

i. DeAngel Mercer

8. 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.	Michiya Saito	CPA6421
ii.	Richard Andrew Schuler	CPA6409
iii.	Sheri Ann M Tengan	CPA6389
iv.	Michelle O Nelson	CPA5848
v.	Jennifer Cowley	CPA6428
vi.	Mark H Erwin	CPA6383
vii.	Songyi Lee	CPA6234
viii.	Amanda Joy Cronk	CPA6367
ix.	Jennifer Lee Brown	CPA6380
x.	Jonathan Thomas Foster	CPA6420
xi.	Tina Ka Yan Ho	CPA6432
xii.	Justin McCauley Bledsoe	CPA6429

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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 May 28, 2025. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.

5/23/2025