

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

MINUTES

Date: Friday, June 6, 2014

Time: 8:30 a.m.

Place: King Kalakaua Conference Room  
King Kalakaua Building  
335 Merchant Street, 1<sup>st</sup> Floor  
Honolulu, Hawaii 96813

Present: Nelson K.M. Lau, CPA, Chairperson  
Gregg M. Taketa, CPA, Vice-Chairperson  
Wendy M. Glaus, CPA, Member  
Craig K. Hirai, CPA, Member  
Gabriel Lee, Member  
Steven R. Oberg, CPA, Member  
Keith A. Regan, Member  
Rodney J. Tam, Deputy Attorney General ("DAG")  
Laureen M. Kai, Executive Officer  
Lori Nishimura, Secretary

Excused: Darryl T. Komo, CPA, Member  
Carleton L. Williams, CPA, Member

Guests: John W. Roberts, CPA, President, Hawaii Association  
of Public Accountants ("HAPA")

Agenda: The agenda for this meeting was filed with the Office  
of the Lieutenant Governor, as required by Hawaii  
Revised Statutes ("HRS") section 92-7(b).

Call to Order: There being a quorum present, the meeting was  
called to order at 8:30 a.m. by Chairperson Lau.

Additions/Revisions  
to Agenda: None.

Approval of  
Minutes of the  
May 2, 2014  
Board Meeting:

After discussion, it was moved by Mr. Regan, seconded by Mr. Oberg, and unanimously carried to approve the minutes of the May 2, 2014 Board Meeting as circulated.

Executive  
Session:

At 8:32 a.m., it was moved by Mr. Regan, seconded by Mr. Oberg, and unanimously carried for the Board to enter into Executive Session to consider and evaluate personal information relating to individuals applying for licensure in accordance with HRS section 92-5(a)(1), and 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).

EXECUTIVE SESSION

At 9:51 a.m., it was moved by Vice-Chairperson Taketa, seconded by Mr. Oberg, and unanimously carried for the Board to move out of Executive Session, (Chairperson Lau acknowledged the arrival of Mr. Lee to the meeting during the Executive Session), and immediately recessed the meeting.

At 10:00 a.m., the Board reconvened its scheduled meeting.

Applications for  
CPA Certification:

After discussion, it was moved by Vice-Chairperson Taketa, seconded by Mr. Regan, and unanimously carried to approve the following applications for certification:

1. BARTEL, Sarah J.
2. CHEN, Jasmine
3. CURRY, Briana
4. HOE, Garret J.
5. JOHNSON, Vivian K.
6. KOANUI, Lauren M. K.
7. KOMORI, Lauren Y.
8. KUSUDA, Jung Yon
9. MCGEE, Larisa I.

10. MITSUHATA, Kayoko
11. MIYAMOTO, Nicholas S.
12. MURREN, Larisa I.
13. SUEHIRO, Alyson K.

After discussion, it was moved by Vice-Chairperson Taketa, seconded by Mr. Regan, and unanimously carried (Chairperson Lau recused himself from the vote) to approve the following application for certification:

1. ROOD, David A.

After discussion, it was moved by Vice-Chairperson Taketa, seconded by Mr. Regan, and unanimously carried (Mr. Hirai recused himself from the vote) to approve the following application for certification:

1. WHITE, Stacey K.

Ratification of  
Individual CPA  
Permits to Practice  
(2014-2015):

After discussion, it was moved by Vice-Chairperson Taketa, seconded by Mr. Regan, and unanimously carried to ratify the approval of the following individual CPA Permits to Practice (2014-2015):

1. CAMPOS, Jose A.
2. GARSTECKI, Brian S.
3. IRIGOIN, Jacqueline F.
4. KWOK TAK HING, Leslie Joy T.
5. MITAMURA, Darnell M.
6. SUGAWA, Lauren K.
7. WILLIAMS, Donald A.
8. WINTZ, Kathlyn I.

After discussion, it was moved by Vice-Chairperson Taketa, seconded by Mr. Regan, and unanimously carried (Chairperson Lau recused himself from the vote) to ratify the approval of the following individual CPA Permits to Practice (2014-2015):

1. NAGAMINE, Allison K.

2. PIERCE, Eugene M.
3. SHIMAMURA, Kevin A.
4. SUNTHARO, TEERAPAT

Ratification of Issued Firm Permits to Practice:

After discussion, it was moved by Vice-Chairperson Taketa, seconded by Mr. Oberg, and unanimously carried to ratify the approval of the following issued Firm Permits to Practice:

1. SHARRON COURTER CPA LLC
2. BOND BEEBE PC
3. LESLIE JOY T KWOK TAK HING
4. JEARL H SUGA
5. GAYLE A TOM
6. MYUNG HYU JANG CPA INC
7. GALLINA LLP

Ratification of Firm Name:

After discussion, it was moved by Vice-Chairperson Taketa, seconded by Mr. Oberg, and unanimously carried to ratify the approvals of the following Firm Name:

1. CARL I. MURAOKA, CPA, LLC
2. Doi & Matsuo CPAs LLC

Chairperson's Report:

- A. National Update
- B. Industry Update

Chairperson Lau combined the National Update and Industry Update sections of his report.

Chairperson Lau reiterated that the National Association of State Boards of Accountancy ("NASBA") Western Regional Meeting will be held on June 11-13, 2014 in St. Louis, Missouri, and that both Vice-Chairperson Taketa and Executive Officer Kai have been approved to attend this meeting with scholarships from NASBA that cover registration, airfare, and lodging. He further

reiterated that Mr. Williams is currently at the Eastern Regional Meeting in Louisville, Kentucky, with a scholarship from NASBA that includes participation in the New Member Orientation.

C. Nomination of Craig K. Hirai, CPA, to NASBA Pacific Regional Director 2014-2015

Chairperson Lau reported that Mr. Hirai had requested a nomination letter from the Board to fill the seat of NASBA Pacific Regional Director 2014-2015, and that a letter had been sent on behalf of the Board. After discussion, it was moved by Vice-Chairperson Taketa, seconded by Mr. Lee, and unanimously carried to ratify the nomination of Mr. Hirai.

Chairperson Lau acknowledged that this would be Mr. Oberg's final meeting as a Board member, as his term is set to expire on June 30, 2014. Mr. Oberg was recognized for his consistent and dependable service to the Board in protecting the public interest while bringing his high level of integrity to all matters and issues with which he was involved.

Mr. Oberg thanked Chairperson Lau and all members and staff of the Board for their support and shared commitment. He also suggested that the Board may want to explore the idea of adding a section relating to frequently asked questions ("FAQ") to the Board's website. He further suggested that this may be a project for the Board's Communications Committee and that examples are available from the state accountancy board websites of California and Oregon.

Standing Committee Reports:

A. Communications

Committee Chairperson Lee had no report.

B. Continuing Professional Education

Committee Chairperson Glaus had no report.

C. Ethics

Committee Chairperson Hirai had no report.

D. Legislation and Rules

Due to Committee Chairperson Williams' excused absence, this agenda item was deferred to the next meeting.

E. Mobility

Committee Chairperson Taketa had no report.

F. Peer Review

Committee Chairperson Taketa provided a draft of his flow chart that illustrates the entire peer review and reporting processes, so that the Board and licensees can more readily see the sequence of what needs to be done to enroll, notify the Board, schedule a peer review, and report on that peer review to the Board. He suggested for the Board to review and provide their comments to the Executive Officer, and to add this item to the agenda of the Board's next meeting.

Committee Chairperson Taketa and Chairperson Lau reported that they had participated in a telephone conference call with James Brackens, Gary Freundlich, and other representatives of the American Institute of Certified Public Accountants ("AICPA"), relating to its role in the implementation of Hawaii's peer review program. Also participating were Kathy Castillo of the Hawaii Society of Certified

Public Accountants ("HSCPA"), DAG Tam, and the Executive Officer. Messrs. Lau and Taketa further reported that the AICPA agreed to collaborate with the HSCPA to provide a list of their concerns relating to the Board's implementation of its peer review program utilizing the AICPA program, through the HSCPA as the sponsoring organization. One of the issues to be addressed would be the division of duties between the HSCPA, the Board, and the Peer Review Oversight Committee ("PROC"). It was noted that these concerns and issues will need to be addressed and incorporated into the HSCPA's Plan of Administration, which will then be presented to the PROC for review, with the PROC then submitting it with its recommendation to the Board for its formal approval.

G. Uniform CPA Examination

Committee Chairperson Regan had no report.

Investigative  
Committee Reports:

A. Investigative Committee on Peer Review

Investigative Committee on Peer Review  
Chairperson Taketa had no report.

B. Investigative Committee on Mobility

Investigative Committee on Mobility  
Chairperson Taketa had no report.

Open Forum:

None.

Next Board Meeting:

Friday, July 18, 2014  
8:30 a.m.  
King Kalakaua Conference Room  
King Kalakaua Building  
335 Merchant Street, 1<sup>st</sup> Floor  
Honolulu, Hawaii 96813

Announcements: Mr. Roberts announced that he is attending his last meeting as HAPA President, and commented that he does not know who his successor will be.

Adjournment: There being no further discussion, the meeting adjourned at 10:20 a.m.

Taken and recorded by:

/s/ Lori Nishimura

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Lori Nishimura, Secretary

Reviewed and accepted by:

/s/ Lauren M. Kai

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Lauren M. Kai, Executive Officer

LMK:ln

07/03/14

[ X ] Minutes approved as is.  
[ ] Minutes approved with changes. See Minutes of \_\_\_\_\_.