

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

MINUTES

Date: Friday, March 6, 2015

Time: 8:34 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  
Darryl T. Komo, CPA, Member  
Gabriel Lee, Member  
Edward L. Punua, CPA, Member  
Keith A. Regan, Member  
Carleton L. Williams, CPA, Member  
Rodney J. Tam, Deputy Attorney General ("DAG")  
Lauren M. Kai, Executive Officer  
Lori Nishimura, Secretary

Guests: Adriane Aarona, Department of Taxation ("DoTax")  
Kathy Castillo, Hawaii Society of Certified Public  
Accountants ("HSCPA")  
Wilcox Choy, CPA, Peer Review Oversight Committee  
("PROC") member  
Mallory Fujitani, DoTax  
Ron Heller, HSCPA  
Daria Loy-Goto, Complaints and Enforcement Officer,  
Regulated Industries Complaints Office  
("RICO")  
Tim Lyons, HSCPA  
Marlo Myers, CPA license applicant  
Darryl Nitta, C&Y CPAs LLC  
Marilyn Niwao, JD, CPA, Hawaii Association of Public  
Accountants ("HAPA")  
John Roberts, CPA, HAPA

Valerie Shintaku, The Accountants Coalition, HSCPA,  
Deloitte & Touch LLP  
Gordon Tom, CPA, President, HSCPA  
Bob Toyofuku, HSCPA  
Jo Ann M. Uchida, Deputy Director, Department of  
Commerce and Consumer Affairs

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 8:34 a.m. by Chairperson Lau.

Additions/Revisions to Agenda: None.

Approval of Minutes of the February 6, 2015 Board Meeting: After discussion, it was moved by Mr. Regan, seconded by Mr. Lee, and unanimously carried to approve the minutes of the February 6, 2015 Board Meeting as circulated.

Executive Session: At 8:35 a.m., it was moved by Mr. Regan, seconded by Mr. Lee, 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 9:37 a.m., it was moved by Vice-Chairperson Taketa, seconded by Mr. Punua, and unanimously carried for the Board to move out of Executive Session and to immediately recess the meeting.

At 9:43 a.m., the Board reconvened its scheduled meeting.

Applications for  
CPA Certification:

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

1. ABSHER, Alicia L.
2. CRIVELLO, Jared A.
3. HO, Ching Man
4. LIU, Rachel X.
5. MCKINNEY, Thomas T.
6. OLSON, Jari G.
7. SONG, Mun-Hee
8. TOKUYOSHI, Lisa N.

After discussion, it was moved by Mr. Regan, seconded by Mr. Komo, and unanimously carried (Mr. Williams recused himself from the vote) to approve the following applications for certification:

1. MOTT, Debra L.A.
2. MYERS, Marlo R.

Temporary Permit  
to Practice:

After discussion, it was moved by Mr. Regan, seconded by Mr. Punua, and unanimously carried (Chairperson Lau recused himself from the vote) to approve the following application for Temporary Permit to Practice:

1. MCCURDY, Christopher N.

Ratification of  
Individual CPA  
Permits to Practice:

After discussion, it was moved by Mr. Regan, seconded by Mr. Hirai, and unanimously carried to ratify the approval of the following individual CPA Permits to Practice:

1. ERICKSON, Mark
2. ITOH, Anna
3. NAMNAMA, Katrina E.
4. TAKAHASHI, Yoshihiro N.

After discussion, it was moved by Mr. Regan, seconded by Mr. Hirai, and unanimously carried (Chairperson Lau recused himself from the vote) to

ratify the approval of the following individual CPA Permit to Practice:

1. HUSTON, Brett

Ratification of Issued Firm Permits to Practice:

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

1. RAMONA G HINCK
2. PACIFIC ACCOUNTING GROUP LLC
3. CAPIN CROUSE LLP
4. ORTH CHAKLER MURNANE & COMPANY CPAS PA
5. BARRY B CRIVELLO MBA CPA LLC

Ratification of Firm Name Approval:

After discussion, it was moved by Mr. Punua, seconded by Mr. Lee, and unanimously carried to ratify the approval of the following Firm Name:

1. Eric K Watanabe CPA, LLC

Chairperson's Report:

A. National and Industry Update

1. National Association of State Boards of Accountancy ("NASBA") Regional Directors' Focus Questions

Chairperson Lau stated that the following focus questions had been provided to Board members to review prior to the meeting. The Board discussed and reached consensus on the following responses:

1. If your Board has received information from the AICPA or your State Society indicating that the Department of Labor has found a firm you have licensed was not properly peer reviewed to perform employee benefit plan audits, what steps has your

Board taken to follow up on that information? Is a case being developed by your Board? Please explain.

Response: The Hawaii Board has not received any such information. In addition, Hawaii's peer review law is not applicable until the 2017 reporting period.

2. Does your Board require firms performing "preparation" of financial statements, as defined in SSARS 21, to comply with your peer review requirements?

Response: The preparation of financial statements is not part of the Board's definition of "attest" and is outside the scope of the peer review program requirements.

3. Could a chartered accountant from the Czech Republic make a presentation to high school teachers in your state and hand out their business card with his/her professional designation without being in violation of your jurisdiction's law? Would it matter if he/she were teaching a CPE course to a group of bankers or other professionals? Within the last three years, approximately how many times has your Board brought any action against someone for illegal use of title?

Response: No to both questions. In both situations, the chartered accountant from the Czech Republic would be engaged in the practice of

public accounting, as defined in the Board's laws and rules, without having the proper license and permit to practice in the State.

Ms. Loy-Goto, RICO Complaints and Enforcement Officer, offered to research the matter and provide this information to the Executive Officer. The Board accepted Ms. Loy-Goto's offer and instructed the Executive Officer to include this information in the Board's response to NASBA.

4. What is happening in your jurisdiction that is important for other State Boards and NASBA to know about?

Response: As reported to NASBA earlier, mobility legislation has been introduced to the 2015 State Legislature by the Hawaii Society of CPAs. The Board and other interested parties continue to meet to discuss the bill and its provisions. Also, with the Board's peer review program beginning in 2017, the Board continues to work toward implementation.

5. Can NASBA be of any assistance to your Board at this time?

Response: Yes, NASBA can continue to assist the Hawaii Board with participation in the ALD and other services, and continue to support the Board with scholarships and other assistance to attend NASBA meetings and conferences.

6. NASBA's Board of Directors would appreciate as much input on the above questions as possible. How were the responses shown above compiled? Please check all that apply.

Response: Input from all Board Members and the Executive Officer.

Standing Committee    A.    Peer Review

1.    HSCPA Plan of Administration

Peer Review Oversight Committee ("PROC") member, Mr. Wilcox Choy, stated that the PROC has reviewed the proposed amendments to the HSCPA Plan of Administration that were received from the American Institute of Certified Public Accountants ("AICPA") in its January 27, 2015 letter to the HSCPA. Mr. Choy stated that the PROC held a meeting on February 18, 2015 to discuss this matter and voted unanimously on the following three (3) recommendations to the Board:

1.    Delete the last sentence in the following sections of both POAs, as it is inconsistent with the provisions of Hawaii Revised Statutes ("HRS") section 466-39(b), and should be stricken. The sentence to be deleted reads: "Decisions made by HSCPA, a RAB or PRB may not be appealed to the board."

POA for AICPA Members:

- Page 8: FIRM MONITORING PROCEDURES FOR DROPPING FIRMS

- Page 8-9: FIRM MONITORING PROCEDURES FOR TERMINATING FIRMS

POA for Non-Members of the AICPA:

- Page 8: FIRM MONITORING PROCEDURES FOR NON-COMPLIANT FIRM
- Pages 8-9: FIRM MONITORING PROCEDURES FOR NON-COMPLIANT FIRM – FAILING TO COOPERATE ONCE THE REVIEW HAS COMMENCED

2. Clarify sub-part (b) of the paragraph in the section, entitled “HAWAII SUPPLEMENT TO THE PEER REVIEW REPORT” (pages 11-12 of both POAs) that reads:

“The supplement to the peer review report is **not** required and a peer review is considered to include the selection of a Hawaii engagement under either of the two following circumstances:

\* \* \* \*

b) The peer review team captain **or** his/her firm hold a Hawaii permit to practice, and the firm includes a Hawaii attest engagement(s) in its internal monitoring procedures during the year of peer review **and** the peer reviewing firm performs sufficient procedures testing and evaluating the firm’s overall internal monitoring procedures and is able to rely on such monitoring procedures for the peer review based on *AICPA Standards for Performing and Reporting on Peer Reviews*, and related guidance, which discusses when a peer reviewer may be able to rely on the reviewed firm’s



internal monitoring procedures affecting the peer review procedures.”

The PROC requests clarification of this provision as this language appears to contradict the requirements of HRS section 466-35(b)(1), which reads as follows:

“A firm shall include, with the peer review compliance reporting form, the contemporaneous Hawaii supplement to the peer review report pursuant to section 466-36, if:

(1) A peer review report from an approved sponsoring organization does not include the selection of a Hawaii office or Hawaii attest engagement;”.

The PROC understands that the AICPA has repeatedly suggested using an “internal monitoring procedures” option for the Hawaii Supplement since the time HRS chapter 466 was amended in 2012; however, the Board has repeatedly rejected this option because the Board believes that this does not satisfy the peer review requirements of HRS chapter 466.

3. Delete the entire section that has been added to both POAs (page 14 of both POAs), entitled “PROCEDURES FOR SPONSORING ORGANIZATION”, as this conflicts with the provisions of HRS sections 466-33 and 466-40.

It was moved by Vice-Chairperson Taketa, seconded by Mr. Williams, and unanimously carried to accept PROC’s recommendations and send a letter to

the HSCPA outlining the above mentioned recommendations.

2. Operating Agreement with HSCPA as Sponsoring Organization

DAG Tam stated that the drafting of the operating agreement is still in progress and will be presented for the Board's review at a subsequent meeting.

B. Communications

Committee Chairperson Lee had no report.

C. Continuing Professional Education

Committee Chairperson Glaus had no report.

D. Ethics

1. Re-codified AICPA Code of Professional Conduct

Committee Chairperson Hirai had no report.

E. Legislation and Rules

Committee Chairperson Williams stated he is deferring his report to the Mobility Committee report.

F. Uniform CPA Examination

Committee Chairperson Regan had no report but did acknowledge the useful reference provided by NASBA through its candidate performance booklet, which provides statistics and demographic data on candidate performance on the Uniform CPA Examination. He noted that Hawaii candidate performance

ranks significantly lower than the rest of the states and jurisdictions, with Puerto Rico and Wyoming being the only two (2) jurisdictions with lower rankings.

Ms. Niwao expressed the long-standing concern that examination candidates from the Island of Maui and the other neighbor islands must come to the Oahu site to sit for the exam, spending time and money to do so. She questioned whether NASBA is working toward providing additional testing sites on the neighbor islands. Vice-Chairperson Taketa stated that his pursuit for a test center on the Big Island is pending the permission and/or participation by the University of Hilo, as both NASBA and Prometric are willing to participate. He commented that a joint effort with the University of Hawaii ("UH") would be ideal, as the Maui College is part of the UH system. Committee Chairperson Regan stated that he will assist in the pursuance of a testing center on the Island of Maui.

G. Mobility

1. Update on House Bill No. 243 (2015),  
Relating to Public Accountancy

Chairperson Lau stated that there has been no hearing on House Bill No. 243, Relating to Public Accountancy. Therefore the bill is carried over to the next legislative session.

2. Update on House Bill No. 1281 (2015),  
Relating to Public Accountancy Mobility

Chairperson Lau stated that there has been no hearing on House Bill No. 1281, Relating to Public Accountancy Mobility. Therefore, the bill is carried over to the next legislative session.

3. Update on Senate Bill No. 1266 (2015),  
Relating to Public Accountancy Mobility

Chairperson Lau stated that Senate Bill No. 1266, Relating to Public Accountancy Mobility, was deferred indefinitely by the Senate Committee on Commerce and Consumer Protection ("CPN").

4. Senate Bill No. 543 (2015), S.D. 1,  
Relating to Public Accountancy

Chairperson Lau acknowledged the presence of the following discussion participants (in random order):

- HAPA
  - Marilyn Niwao
  - John Roberts
- HSCPA
  - Kathy Castillo
  - Ron Heller
  - Tim Lyons
  - Gordon Tom
  - Bob Toyofuku
- Department of Taxation
  - Adriane Aarona
  - Mallory Fujitani
- The Accountants Coalition
  - Valerie Shintaku
- Department of Commerce and Consumer Affairs
  - Daria Loy-Goto
  - Jo Ann Uchida
- C&Y CPAs LLC
  - Darryl Nitta

Mr. Heller began by commenting that the Senate Draft 1 ("S.D. 1") does provide for the concept of "notice" by the out-of-State CPA entering Hawaii under mobility. He agreed that this will provide

the Board with assurance that practitioners entering the State will be in compliance with the Board's mission to protect the public. Mr. Heller stated that the HSCPA compromised on the S.D. 1 by agreeing to bifurcate the original measure, removing all provisions relating to firm mobility, and leaving individual mobility as the focus of the bill. He commented that the HSCPA has only one exception to the S.D. 1, having to do with an individual out-of-State CPA who is not associated with a CPA firm with a Hawaii firm permit to practice ("FPTP"). The HSCPA proposes that this individual CPA be exempt from the FPTP requirements, so that the out-of-State CPA can engage in the practice in Hawaii under mobility without violating the Board's laws and rules relating to the FPTP. Mr. Heller also added that the timing of the notice could be accomplished within a time period after entering the State.

Chairperson Lau noted that an individual CPA licensed in Hawaii, who is not associated with a CPA firm with a Hawaii FPTP, is considered to be a one-person CPA firm and would be required to hold a CPA license, an individual permit to practice, and an FPTP. Allowing an out-of-State CPA to practice in Hawaii without an FPTP would be inconsistent with the requirements of an in-State CPA.

Ms. Niwao stated that the provision that an out-of-State CPA would need to obtain a Hawaii General Excise Tax ("GET") license is critical because HAPA's earlier research showed that 70% of out-

of-State CPAs entering Hawaii under a temporary permit to practice ("TPTP") had not obtained the GET license. Mr. Heller then suggested that the out-of-State CPA be allowed a reasonable period of time, say ten (10) days, in which to provide notice of intent to practice, as this will allow the CPA to have more flexibility.

Ms. Shintaku stated that the position of the Accountants Coalition is consistent with that of the HSCPA.

Mr. Roberts reiterated HAPA's position that the S.D. 1 will not be as effective as the laws and rules that are already in place. He stated that HAPA believes that the S.D. 1 is "half-baked" with too much to fix in the time allowed. He reiterated that HAPA is willing to meet after April 2015 to hammer out the concerns of all parties and come up with a compromise measure.

Mr. Roberts then described the results of HAPA Study #2 relating to individual CPA TPTPs and tax compliance, which show a clear correlation between requiring an applicant to provide specific information on an application and the resulting compliance with Hawaii's tax laws. He stated that there is a need for some connection with the individual CPA and a firm in any mobility legislation. Mr. Roberts also asked whether the DoTax would be able to conduct a study to determine whether out-of-State CPAs are compliant with Hawaii individual income tax laws.

Mr. Roberts commented that there is a need to address the status of an individual who may not be a U.S. citizen, a U.S. national, or an alien authorized to work in the U.S., as is required of in-State CPAs. If an out-of-State CPA coming into Hawaii under mobility is licensed in a state or jurisdiction without this status requirement, then that out-of-State CPA is in violation of this statute. There is also a question of whether out-of-State CPAs who are ignorant of Hawaii's tax laws are competent to practice in Hawaii, providing tax and accounting services to Hawaii consumers.

Ms. Niwao commented that, according to NASBA President and Chief Executive Officer Ken Bishop, the requirements for notice and fees to allow out-of-State CPAs to practice in Hawaii are inconsistent with the concept of mobility. When she questioned how California can be described as a "mobility state" when tax preparers are required to register, pay fees, and obtain insurance in order to practice in California, even if these tax preparers are CPAs and tax work is within the scope of practice of a CPA. She stated that mobility status is misleading since other states have tax preparer registration and examination laws (New York, Maryland, Oregon) that may apply to out-of-State CPAs. Ms. Niwao then stated that NASBA is only concerned with the Board's laws and rules, and is not looking at how mobility affects the tax laws of our State.

Mr. Roberts mentioned that Ms. Niwao received an e-mail from Mr. Bishop

stating clearly that Senate Bill No. 543, Senate Draft 1 is not mobility. Chairperson Lau noted that NASBA's comments should not be a roadblock for this bill.

Ms. Niwao questioned whether NASBA's motivation for advocating mobility is primarily to have Hawaii be the 50<sup>th</sup> state to adopt mobility. She then commented that mobility will take away jobs for local CPAs, as more out-of-State CPAs enter Hawaii, which is already a desirable vacation destination.

Vice-Chairperson Taketa noted that the issue of lost jobs would be a secondary issue as the primary objective of the Board is the protection of the public, including taxpayers, not whether Hawaii is on NASBA's "mobility map". It is fine if the S.D. 1 is inconsistent with NASBA's definition of mobility, so long as the public is being protected.

Mr. Heller stated that HSCPA's focus with the S.D. 1 is the benefit to the Hawaii consumer to be able to choose to bring in technical assistance or expertise in specialized areas if required. The Hawaii consumer will have a much broader choice in services that may be required to meet the consumer's needs. He further noted that the GET is not unique to Hawaii, as is often stated. West Virginia, New Mexico, and Florida have sales or excise taxes on goods and services similar to Hawaii's taxes.

Ms. Fujitani commented that ignorance of the GET and non-payment of these taxes is not exclusive to out-of-State



CPAs. DoTax receives inquiries daily from Hawaii residents too.

Ms. Aarona added that compliance is a core function of the DoTax, and commended HAPA for its investigative study which will help out-of-State CPAs and firms to comply with Hawaii tax laws. She also stated that mobility compliance is a separate issue from tax law compliance. She noted that California is a good example of a progressive mobility movement.

DAG Tam questioned why compliance to HRS chapter 466 is not required under Section 2 of S.D. 1. This section relating to substantial equivalency and privilege to practice provides that in order to engage in the practice of accountancy in Hawaii under mobility, an out-of-State CPA must be licensed in a state that NASBA has verified to be in substantial equivalence with the requirements of the Uniform Accountancy Act ("UAA") of the AICPA and NASBA. DAG Tam stated that substantial equivalence to the requirements of HRS chapter 466 may also need to be met in order for the out-of-State CPA to practice under mobility. He further noted that there were other non-substantive corrections or amendments to the S.D. 1 that the Board may need to consider.

Chairperson Lau commented that S.D. 1 appeared to provide the Board with the latitude to determine the nature of the information contained within the notice. Discussion ensued on the timing of any type of notice that would be required to be filed by the out-of-State CPA prior to

practice in Hawaii. DAG Tam suggested that notice given within seven (7) to ten (10) days of commencing practice would be reasonable, especially if such notice can be made electronically. Discussion ensued on the possibility of notice being made through the Board's website; it was noted that current limitations to interactive application to the Board may not allow this type of notice.

Mr. Roberts asked how many CPA practitioners would be likely to practice in Hawaii under mobility. He questioned whether the demand for mobility from out-of-State CPAs was significant enough to warrant changing the Board's requirements for practice by out-of-State CPAs.

Chairperson Lau then provided a summary of what the discussion participants had agreed on: (1) some form of notice is required, as this will encourage and support compliance with the GET and the Board's requirements; (2) notice should be given prior to entering the State and engaging in the practice under mobility, with various suggested "grace" periods; (3) there should be effort made to facilitate notice, either through email or the Board's website; (4) the impact on NASBA's advocacy of practice mobility is secondary to the intent of the measure; (5) the concept of "principal place of business" must be clarified; (6) the S.D. 1 must specify that practice under mobility is temporary in nature; and (7) the issue raised by DAG Tam relating to "substantial equivalence" must be reviewed, as HRS chapter 466 should be

included in the equivalence determination.

Mr. Heller contended that equivalence to the UAA is necessary and is facilitated by an existing list created by NASBA and the AICPA that lists the states and jurisdictions are substantially equivalent to the requirements of the UAA. As there is no comparable list of state and jurisdictions equivalent to Hawaii, the requirements of each out-of-State CPA's state of licensure will need to be reviewed prior to deeming that state to be equivalent, which would be onerous if not impossible.

Ms. Niwao argued that the UAA is designed for international mobility, which is not the intent of the S.D. 1. She noted that CPAs from foreign countries probably do not meet Hawaii's licensure requirements and would not be considered to be substantially equivalent.

Chairperson Lau suggested that the notice form completed by the out-of-State CPA include some acknowledgement of meeting the requirements of HRS chapter 466, thereby placing the burden on the individual to provide this information. Mr. Heller agreed with this suggestion.

Mr. Roberts remarked that this would be moving from the current "non-honor system" to an "honor system", and reminded everyone of the 70% non-compliance rate found by HAPA Study #1 of out-of-State CPAs who had been issued TPTPs in the past. The TPTP

process reflected the “honor system” that did not result in high compliance.

When questioned, Chairperson Lau stated that the position of the Board on S.D. 1 is that the Board wanted the bill to continue to move forward as it generally supports the direction the bill is moving.

Mr. Heller stated that the HSCPA understands that the S.D. 1 is not exactly what it wanted in mobility legislation, as it no longer includes many of the provisions of the original bill. However, the HSCPA will accept the S.D. 1 with the exception of the requirement that an individual out-of-State CPA obtain a Hawaii FPTP as a single-member CPA firm.

Mr. Roberts stated that the S.D. 1 is not any better than what is already in place with the TPTP provision in the Board’s laws and rules. He stated that HAPA believes the current system to be superior to the S.D. 1 for consumer protection, and does not support the bill.

It was moved by Mr. Williams for the Board to support the S.D. 1 in concept, to continue the dialog, and move the bill forward. Vice-Chairperson Taketa disagreed and stated that he believes that the Board should formulate a position on the S.D. 1, not a general position on the mobility concept. Mr. Williams then amended his motion to include that the Board supports the S.D. 1 and provides comments. After more discussion, Mr. Williams withdrew his motion.

Mr. Regan left the meeting at 11:35 a.m.

After further discussion, it was moved by Mr. Lee for the Board to agree with the intent of S.D. 1, with the following comments:

- The temporary nature of practice privilege needs to be clarified and better defined; and
- Substantial equivalency to HRS chapters 466 and 436B are required for mobility.

The motion was seconded by Mr. Williams. With a majority vote, the motion passed. A roll call of the vote reflected six (6) ayes (Chairperson Lau, Vice-Chairperson Taketa, Messrs. Hirai, Lee, Punua, and Williams), and two (2) nays (Ms. Glaus and Mr. Komo).

Mr. Komo stepped out of the meeting at 12:13 p.m.

After discussion, it was moved by Mr. Hirai, seconded by Chairperson Lau, and unanimously carried to delegate the authority to prepare and submit any legislative testimony in accordance with the position or policy direction the Board has previously adopted, to Chairperson Lau and Mr. Williams, pursuant to the permitted interaction authorized in HRS section 92-2.5.

Mr. Komo stepped back in to the meeting at 12:16 p.m.

Open Forum: None.

Next Board Meeting: Friday, April 10, 2015  
8:30 a.m.  
King Kalakaua Conference Room

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

Announcements: None.

Adjournment: There being no further discussion, the meeting adjourned at 12:17 p.m.

Taken and recorded by:

/s/ Lori Nishimura

\_\_\_\_\_  
Lori Nishimura, Secretary

Reviewed and accepted by:

/s/ Lauren M. Kai

\_\_\_\_\_  
Lauren M. Kai, Executive Officer

LMK:ln

03/31/15

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