

**BOARD OF PUBLIC ACCOUNTANCY
PEER REVIEW OVERSIGHT COMMITTEE ("PROC")**

Professional and Vocational Licensing Division
Department of Commerce and Consumer Affairs
State of Hawaii

MINUTES

Date: Tuesday, October 8, 2019

Time: 1:30 p.m.

Place: PVL Examination Room
King Kalakaua Building, 3rd Floor
335 Merchant Street, Room 330
Honolulu, Hawaii 96813

Present: Dwayne Takeno, CPA, Chairperson
Nelson Lau, CPA, Member
Gordon Ciano, CPA, Member
Christopher Leong, Deputy Attorney General ("DAG")
Relley Araceley, Executive Officer
Leanne Abe, Secretary

Guest: Gary Miyashiro, CPA, Member (Board of Public
Accountancy)

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 1:30 p.m. by Chairperson Takeno.

Additions/Revisions
to Agenda: None.

Approval of
Minutes of the
November 7, 2017
Meeting: After discussion, it was moved by Mr. Ciano,
seconded by Chairperson Takeno, and unanimously
carried to approve the minutes of the November 7,
2017 PROC meeting as circulated.

Review of Oregon
Society of CPAS Chairperson Takeno circulated a copy of the Oregon
Society of Certified Public Accountants ("OSCPA")

Plan of Administration:

Plan of Administration for PROC members to review. He stated that Phyllis Barker provided materials that appears to be the same program as the AICPA (American Institute of Certified Public Accountants).

Discussion ensued regarding AICPA's acceptance of OSCPA Plan of Administration.

Mr. Lau commented that it is important that the OSCPA Plan of Administration was submitted to the AICPA for their acceptance.

Executive Officer Araceley stated that he was in communication with Phyllis Barker and she did confirm that OSCPA was following the AICPA model. However, he did not confirm with her if the OSCPA Plan of Administration was accepted by the AICPA.

Mr. Miyashiro stated that the AICPA Peer Review Program did an oversight on the OSCPA peer review process and issued an annual report on March 22, 2019 for 2017 - 2018.

Chairperson Takeno will reach out to Phyllis Barker to confirm if the OSCPA Plan of Administration was approved by the AICPA.

PROC Monitoring of Oregon Society of CPAS Report Acceptance Body (RAB):

Chairperson Takeno stated that the AICPA is requesting a list of PROC members from Oregon and Hawaii. He circulated a template of the confidentiality agreement form for the PROC members to review. Chairperson Takeno agreed to distribute and collect the signed forms from the PROC members and send back to Phyllis Barker.

Chairperson Takeno stated that Phyllis Barker provided three upcoming OSCPA RAB meeting dates: October 25, November 22, and December 20, 2019. The PROC is requested to attend one meeting by the end of year. They also requested the PROC to

inform them ten days in advance to the OSCPA RAB meeting date in order to provide access to information and documents for the meeting.

Discussion ensued, and the PROC agreed to revisit the OSCPA Plan of Administration and review the final draft of the prior annual report on oversight for 2017 - 2018. They also plan to attend one of the OSCPA RAB meeting dates and provide updates on the oversight report draft before the Hawaii Board of Accountancy's December 20, 2019 meeting.

Open Forum: None.

Next PROC Meeting: November 7, 2019
PVL Examination Room
King Kalakaua Building, 3rd Floor
335 Merchant Street
Honolulu, Hawaii 96813

Announcements: None.

Adjournment: There being no further discussion, the meeting adjourned at 2:06 p.m.

Taken and recorded by:

/s/ Leanne Abe

Leanne Abe, Secretary

Reviewed and Approved by:

/s/ Relley Araceley

Relley W. Araceley, Executive Officer

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RWA:la

10/25/19

Minutes approved as is.

Minutes approved with changes. See Minutes of _____.