

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

MINUTES

Date: Thursday, July 30, 2020

Time: 8:30 a.m.

Place: Virtual Videoconference Meeting – Zoom Webinar
(use link below)
<https://hawaii-gov.zoom.us/j/91327365415>

Present: Darryl T. Komo, CPA, Chairperson
Gary Y. Miyashiro, CPA, Vice-Chairperson
Christopher Lee, CPA, Member
Terrence Aratani, Member
Edward L. Punua, CPA, Member
Carleton L. Williams, CPA, Member
John W. Roberts, CPA, Member
Brian Uemori, Member
Christopher Leong, Deputy Attorney General (“DAG”)
Relley W. Araceley, Executive Officer
Leanne Abe, Secretary
Charlene L.K. Tamanaha, Licensing Administrator
Sal L. Nicosia, Senior Systems Engineer, State Office of
Enterprise Technology Services (“ETS”)
Karyn Takahashi, Secretary to DCCA Director Catherine P.
Awakuni Colón
Terry Akasaka-Toyama, Secretary to DCCA Deputy Director
Jo Ann M. Uchida Takeuchi

Excused: None.

Guests: None.

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).

A brief video was played to explain procedures for this virtual meeting and how members of the public can participate and interact with the Board during the meeting.

Call to Order: There being a quorum present, the meeting was called to order at 8:35 a.m. by Vice-Chairperson Komo.

Vice-Chairperson Komo proceeded with roll call. All Board members were present.

Election of Officers: Vice-Chairperson Komo requested that Board members could either indicate their interest in or nominate member(s) for the position of Board Chairperson. Mr. Roberts nominated Vice-Chairperson Komo for the position of Board Chairperson. Vice-Chairperson Komo expressed his interest in the position. No further members expressed an interest and no further nominations were made for the position of Board Chairperson. Mr. Aratani seconded the motion, and it was unanimously carried to elect Vice-Chairperson Komo as Board Chairperson.

Chairperson Komo requested that Board members could either indicate their interest in or nominate member(s) for the position of Board Vice-Chairperson. Mr. Aratani nominated Mr. Miyashiro for the position of Board Vice-Chairperson. Mr. Miyashiro expressed his interest in the position. No further members expressed an interest and no further nominations were made for the position of Board Vice-Chairperson. Mr. Roberts seconded the motion, and it was unanimously carried to elect Mr. Miyashiro as Board Vice-Chairperson.

Approval of the Minutes of the January 31, 2020, & February 21, 2020 Board Meeting: After discussion, it was moved by Mr. Punua, seconded by Mr. Aratani, and carried by a majority, with the exception of Mr. Uemori, who recused himself from voting, to approve the open session minutes of January 31, 2020 and February 21, 2020 meetings as circulated.

Applications: At 8:47 a.m., it was moved by Mr. Roberts, seconded by Vice-Chairperson Miyashiro, and unanimously carried 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 9:12 a.m., it was moved by Mr. Punua, seconded by Vice-Chairperson Miyashiro, and unanimously carried for the Board to move out of Executive Session.

Vice-Chairperson Komo proceeded with roll call. All Board members were present.

Chairperson Komo requested for an amendment on agenda item # 4. C. "Ratification of Issued Firm Permits to Practice":

15) STANFORD C T LUM CPA [~~LGG~~] **LLC**

It was moved by Vice-Chairperson Miyashiro, seconded by Mr. Roberts, and unanimously carried to approve the name change of the agenda, with the aforementioned amendment (with new material underscored in bold and repealed material bracketed and stricken through).

Applications for CPA Certification:

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

- 1) ANDREWS, Karen
- 2) CHAVEZ, Henry S.
- 3) CHRISTENSEN, Lars P.
- 4) DEBUS, Brie H.
- 5) FAJAYAN, Liana H.
- 6) FERNANDEZ, Jessica R.
- 7) HARANO, Nelson H.
- 8) HOLLERAN, Joseph L.
- 9) HURLEY, Patrick W.
- 10) JELLY, Tracey
- 11) KAZEMI, Maria Carmen
- 12) KEEVER, Christine E.
- 13) LEE, Hyojoon
- 14) LOVETT, Keith A.
- 15) MARTIN, Richard P.
- 16) NEWMAN, Jeremy G.
- 17) PIRNIK, Louis J.
- 18) ROBYDEK, David G.
- 19) SUNG HEE, Shin
- 20) SIU, Weng Seong K.

- 21) UCHIDA, Landon J.N.
- 22) WEI, Timothy R.

Ratification of
Individual CPA
Permits to Practice:

After discussion, it was moved by Vice-Chairperson Miyashiro, seconded by Mr. Aratani, and unanimously carried to ratify the approval of the following individual CPA Permits to Practice:

- 1) BURCZYK, Andrew C.
- 2) CHANDRAPPA, Sudha
- 3) KIM, Wona
- 4) MARTIN, Rosanne C.
- 5) MASSIMI, Thomas F.
- 6) McREYNOLDS, Matthew A.
- 7) MIYASHIRO, Sheri C.K.
- 8) NOH, Jason P.
- 9) PANG, Xiaolei
- 10) PEDREGON, Adrienne R.
- 11) ROBBINS, Erin N.
- 12) SANDERS, Kinley R.
- 13) SERIKAKU, Michele L.
- 14) SUMPTER, Katelyn G.
- 15) THOMAS, Tricia L.
- 16) YAMADA, Ashley K.

After discussion, it was moved by Mr. Punua, seconded by Vice-Chairperson Miyashiro, and carried by a majority, with the exception of Mr. Williams, who recused himself from the discussion and voting to ratify the approval of the following individual CPA Permit to Practice:

- 1) OGI, Crystie M.

Ratification of
Issued Firm
Permits to Practice:

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

- 1) ALEX S NOH
- 2) CHANTAL MENTZER INC
- 3) CJACKSON ACCOUNTING & TAX SERVICES
LLC
- 4) HONKAMP KRUEGER & CO., P.C.
- 5) JAY KANG CPA LLC
- 6) JESSICA E GLUCK

- 7) JONES & PERRY INC
- 8) KAWAHARA + HU LLP
- 9) KRISTN WADE SHETLER
- 10) LOVERIDGE HUNT & CO PLLC
- 11) MARY LOUISE O'BRIEN
- 12) NICOLE K DOUGLAS
- 13) PAULA A TSUKIJI
- 14) ROCKNE MAKOA K FREITAS
- 15) STANFORD C T LUM CPA LLC
- 16) TAYLOR J WAKAYAMA

Ratification of
Firm Name Approval:

After discussion, it was moved by Mr. Punua, seconded by Mr. Roberts, and unanimously carried to ratify the approval of the following firm name:

- 1) Baker Tilly US, LLP
- 2) TA Kamikawa CPA LLC

New Business:

A. Delegation and clarification of responsibilities to the Executive Officer and general processes in response COVID-19 pandemic

Discussion ensued regarding the Board to adopt a policy to allow applicants to partake in the continuous testing scheme while amendments to the administrative rules are pending.

Chairperson Komo cited current Hawaii Administrative Rules section 16-71-19(i)(2):

"An applicant shall not retake a failed section in the same examination window."

After discussion, it was moved by Mr. Williams, seconded by Mr. Punua, and unanimously carried that the Board's policy will be to not enforce the existing administrative rules that limits applicants to retake a test within the same examination window in light of the continuous testing scheme and pending changes to the Board's administrative rules.

Discussion ensued regarding the extension of CPA expiring credits due to COVID-19 limitations in taking examination.

Mr. Punua cited Hawaii Administrative Rules Section 16-71-19(k):

“Notwithstanding any other provision to the contrary, conditional credits that have expired may be extended only for good and valid reasons determined by the board.”

After discussion, it was moved by Mr. Williams, seconded by Mr. Punua, and unanimously carried that the Board extend expiring CPA credits to December 31, 2020 due to COVID-19 limitations in being able to take the examination.

Discussion ensued regarding an extension of the NTS (Notice to Schedule) for candidates due to COVID-19 limitations in being able to take the examination.

After discussion, it was moved by Mr. Roberts, seconded by Vice-Chairperson Miyashiro, and unanimously carried that the Board have a blanket extension of the NTS (Notice to Schedule) to December 31, 2020 due to COVID-19 limitations.

Discussion ensued regarding an extension of CPE requirements for the upcoming biennial renewal (December 31, 2021) due to COVID-19 limitations.

Executive Officer Araceley cited Hawaii Administrative Rules section 16-71-46(3):

*“Exceptions. The board may issue a permit to practice to any applicant who has not fully complied with the continuing professional education requirement in cases where failure by the applicant to fulfill the requirement has been caused by reason of:
(3) Other good and valid causes, as determined and approved by the board.”*

Mr. Williams and Chairperson Komo commented that the Board’s pending changes to the administrative rules will have a minimum CPE requirement per year. Since the new administrative rules have not been

adopted yet, the Board will take this into consideration and discuss in a future meeting.

Discussion ensued regarding delegating the approval of applicants to the Executive Officer to be ratified by the Board at the next meeting. At this time, the Board agreed to keep the current process as is of Chairperson Komo providing an initial review of applicants and an applicant summary provided to board members to review and approve at the meeting. Chairperson Komo stated the Board can meet to accelerate the process or delegate Executive Officer Araceley to approve applicants should any issue arise.

Next Board Meeting: TBD
Virtual Videoconference Meeting

Adjournment: There being no further discussion, the meeting adjourned at 10:05 a.m.

Reviewed and approved by:

Taken and recorded by:

/s/ Relley W. Araceley

/s/ Leanne Abe

Relley W. Araceley
Executive Officer

Leanne Abe
Secretary

RWA:la

08/15/20

[X] Minutes approved as is.

[] Minutes approved with changes. See minutes of.