

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

MINUTES

Date: October 29, 2021

Time: 8:30 a.m.

Place: Virtual Videoconference Meeting – Zoom Webinar
(use link below)
<https://dcca-hawaii-gov.zoom.us/j99305488720>

Present: Gary Y. Miyashiro, CPA, Chairperson
Edward L. Punua, CPA, Vice-Chairperson
Christopher K. Lee, CPA, Member
Jon Arbles, CPA, Member
John W. Roberts, CPA, Member
Terrence H. Aratani, Public Member
Brian Uemori, Public Member
Christopher Leong, Deputy Attorney General (“DAG”)
Kedin C. Kleinhans, Executive Officer (“EO”)
Leanne Abe, Secretary
Kerrie Shahan, Technical Support
Christopher Fernandez, Technical Support

Excused: None.

Guest(s): James
TJ Strickland

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: Chairperson Miyashiro welcomed everyone to the meeting and proceeded with a roll call of the Board members. All Board members confirmed they were present.

There being a quorum present, Chairperson Miyashiro called the meeting to order at 8:35 a.m.

Chairperson Miyashiro provided verbal instructions to attendees on how to connect to the meeting via Internet or through phone

access. He reminded attendees that all microphones will be muted. If anyone would like to speak, they may select the raise hand button, and when called upon they will be limited to five minutes of testimony per agenda item.

Approval of the
Minutes of the
September 24, 2021
Board Meeting:

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item. There were none.

After discussion, it was moved by Mr. Aratani, seconded by Vice-Chairperson Punua, and unanimously carried to approve the September 24, 2021 meeting minutes as circulated.

Applications:

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item. There were none.

At 8:39 a.m., it was moved by Mr. Roberts, seconded by Mr. Lee, 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). (Note: Board and staff moved to Teams.)

EXECUTIVE SESSION

At 8:51 a.m., it was moved by Mr. Aratani, seconded by Vice-Chairperson Punua, and unanimously carried for the Board to move out of Executive Session.

Applications:

A. CPA Certification

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

- 1) Allen B. Bell
- 2) Conrad Davis
- 3) Hanna C. Oliver
- 4) Stuart J. Otterness
- 5) Jennifer K. Story
- 6) Travis J. Strickland
- 7) Brenda S. Velasco
- 8) Lauren A. Weir

B. Ratification of Individual CPA Permit to Practice

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

- 1) Alan E. Kobayashi
- 2) Bert M.G. Nuehring
- 3) Michelle M. Yu

After discussion, it was moved by Mr. Aratani, seconded by Mr. Lee, and unanimously carried (Mr. Arbles recused himself from discussion and voting) to ratify the approval of the following individual CPA Permit to Practice:

- 1) Tracey L. Kuehn

C. Ratification of Issued Firm Permits to Practice

After discussion, it was moved by Mr. Aratani, seconded by Mr. Lee, and unanimously carried to ratify the approval of the following issued Firm Permits to Practice:

- 1) KDL CPA'S LLC
(FFTP-1321)
- 2) CAROLYN M L CHUN
(FFTP-1322)

New Business:

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item. There were none.

A. Request from Kiara Bianchi for Examination Extension

The Board reviewed and discussed Kiara Bianchi's request for an extension of exam credits until February 14, 2022.

Vice-Chairperson Punua noted that the Board had initially approved to extend expiring CPA credits to December 31, 2020 due to COVID-19 limitations at the July 30, 2020 meeting. However, the extension requests are now approved by a case-by-case basis with most extensions approved due to COVID-19 circumstances.

After discussion, it was moved by Vice-Chairperson Punua, seconded by Mr. Aratani, and unanimously carried (Mr. Arbles recused himself from discussion and voting) to approve Ms. Bianchi's request for an extension of exam credits until February 14, 2022.

B. Consideration to Change Length of Examination “Notice to Schedule” (NTS)

The Board reviewed and discussed Patricia Hartman’s (NASBA Director of Client Services) inquiry to consider changing the length of the Board’s NTS from nine (9) months to six (6) months. She noted that it would be ideal for all states to be standardized to six (6) months since the introduction of continuous testing while NASBA updates its database.

EO Kleinhans stated that the Board initially requested for nine (9) months at its July 2011 meeting in order to accommodate candidates who had difficulty scheduling an examination.

Vice-Chairperson Punua commented that changing from nine (9) to six (6) months would standardize the NST timeframe and keep candidates in the pipeline.

After discussion, it was moved by Vice-Chairperson Punua, seconded by Mr. Roberts, and unanimously carried to change the length of the Board’s NTS from nine (9) months to six (6) months.

Executive Officer’s Report:

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item. There were none.

A. National Association of State Boards of Accountancy Examination Score Reports

EO Kleinhans reached out to NASBA and received the master candidate examination score reports for Q1, Q2, and Q3 to be ratified at the next meeting.

B. Government Mandates and Prometric Test Center Policies on COVID-19

EO Kleinhans reported an email was forwarded from NASBA regarding clarification on Prometric test centers and requirement to provide proof of vaccination. He stated that providing proof of vaccination is not a Prometric policy, but they will be following the rules and guidelines of the Government’s jurisdiction and local mandates. If candidates do not follow the guidelines, they will be CNATTed (Center Not Able To Test) and will not be

allowed to test. He stated that Prometric's procedure to mandate that everyone should wear masks at global test centers went into effect September 1, 2021.

C. American Institute of Certified Public Accountants Peer Review Board Open Session Meeting on October 6, 2021

EO Kleinhans stated that meeting attendees expressed concerns on the removal of certain requirements that were viewed necessary at the September 2, 2021 meeting. The AICPA Peer Review Board addressed those concerns and proposed a revised draft for review and consideration. There were no concerns and they will be moving forward. EO Kleinhans disseminated to the Board the Peer Review Board Open Session Materials of the October 6, 2021 meeting including a summary of the revisions in detail.

D. Status Update on Amendments to Hawaii Administrative Rules Chapter 71

EO Kleinhans reported that amendments to Hawaii Administrative Rules Chapter 71 have been finalized, signed, and he will schedule a date to deliver to Governor David Y. Ige's office for promulgation. After promulgation, EO Kleinhans will email Board members and update the DCCA's Board of Public Accountancy's website to reflect the new Hawaii Administrative Rules Chapter 71.

E. 2022 Board Meeting Dates

EO Kleinhans stated that the 2022 meeting schedule will be similar to 2021; meetings on the last Friday of every month with the exceptions of November and December being one week earlier, due to the holiday season.

Next Board Meeting: Friday, November 19, 2021
8:30 a.m.
Virtual Zoom Webinar

Announcements: Chairperson Miyashiro stated that the 114th NASBA Annual Meeting will be held virtually on November 2-3, 2021.

Adjournment: There being no further discussion, the meeting adjourned at 9:15 a.m.

Reviewed and approved by:

Taken and recorded by:

/s/ Kedin C. Kleinhans

Kedin C. Kleinhans
Executive Officer

/s/ Leanne Abe

Leanne Abe
Secretary

KCK:la

11/10/21

- Minutes approved as is.
- Minutes approved with changes. See minutes of.