

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

MINUTES

Date: December 17, 2021

Time: 8:30 a.m.

Place: Virtual Videoconference Meeting – Zoom Webinar
(use link below)
<https://dcca-hawaii-gov.zoom.us/j91816407943>

Present: Gary Y. Miyashiro, CPA, Chairperson
Edward Punua, CPA, Vice-Chairperson
Christopher K. Lee, CPA, Member
Jon Arbles, CPA, Member
Terrence H. Aratani, Public Member
Christopher J.I. Leong, Deputy Attorney General (“DAG”)
Kedin C. Kleinhans, Executive Officer (“EO”)
Leanne Abe, Secretary
Karyn Takahashi, Technical Support

Excused: John W. Roberts, CPA, Vice-Chairperson
Brian Uemori, Public Member

Guest(s): James

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 with the exception of Mr. Roberts and Mr. Uemori who were excused.

There being a quorum present, Chairperson Miyashiro called the meeting to order at 8:38 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
November 19, 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. Arbles, seconded by Mr. Aratani, and unanimously carried to approve the November 19, 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 8:41 a.m., it was moved by Mr. Aratani, seconded by Vice-Chairperson Punua, 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 Microsoft Teams.)

EXECUTIVE SESSION

At 8:55 a.m., it was moved by Mr. Aratani, seconded by Mr. Arbles, and unanimously carried for the Board to move out of Executive Session.

Applications:

A. CPA Certification

- (1) Amber Y. Okata
- (2) Jason C. Boberg
- (3) Kellie M. Fedkenheuer
- (4) Kimberly A. Kadomoto
- (5) Thane J. Perish

After discussion on the above applications for certification, it was moved by Mr. Aratani, seconded by Mr. Arbles, and unanimously carried to:

- Approve applicants (1) Amber Y. Okata, and (4) Kimberly Kadomoto;
- Approve applicants (2) Jason C. Boberg and (3) Kellie M. Kadomoto, subject to the Board's receipt of a revised Experience Certification form; and

- Defer decision-making on applicant (5) Thane J. Parish for further information on the applicability of the Board's new administrative rules. EO Kleinhans indicated he will explore whether other PVL licensing boards have encountered a similar situation.

B. Ratification of Individual CPA Permit to Practice

None.

C. Ratification of Issued Firm Permits to Practice

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

- 1) Joseph M Salvator CPA PC
(FFTP-1325)

Correspondence:

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 Jonathan Nguyen for Extension of Examination Credit

The Board reviewed and discussed Jonathan Nguyen's request for an extension of examination credits until April 30, 2022.

Vice-Chairperson Punua suggested to approve Mr. Nguyen's request for an extension of examination credits due to COVID-19 limitations and delays as posted on NASBA's website.

After discussion, it was moved by Mr. Aratani, seconded by Vice-Chairperson Punua, and unanimously carried to approve Mr. Nguyen's request for an extension of examination credits until April 30, 2022.

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. 2021 License Renewal and Random Audit of Continuing Professional Education ("CPE")

EO Kleinhans stated that the renewal applications for both CPA (certified public accountant) license and PTP (permit

to practice) no longer requests/requires licensees to input CPE course information as licensees complete an affidavit attesting to their completion of the required number of CPE. After the renewal deadline, the Board conducts a random audit of the completed renewal applications to determine compliance of the CPE requirement. Licensees selected for random audit would then submit proof of completion of the CPE courses they have attested to. As indicated on renewal applications, the licensee is responsible to keep track of their own CPE credits and carryover credits; however, EO Kleinhans will discuss with DCCA staff who handle the technological aspects to determine if a MYPVL account maintains carryover credits.

Mr. Arbles requested to add language to the 2023 renewal application form for licensees to specify the number of: (1) carryover CPE credits, (2) CPE credits taken in year one, and (3) CPE credits taken in year two pursuant to Hawaii Administrative Rules ("HAR") §16-71-33(a) which states:

For a permit to practice public accountancy covering each biennium, an individual applicant shall file, together with the application and payment of a fee for a permit to practice, an attestation as to the completion of at least eighty hours in continuing professional education programs. The eighty hours shall have been earned by the applicant within a twenty-four-month period, and within twenty-four months prior to the date of the application for a §16-71-34 71-25 permit to practice, with a minimum of twenty hours earned within each calendar year.

Mr. Aratani left the meeting at 9:10 a.m. resulting in a loss of quorum.

Standing Committee Reports:

Chairperson Miyashiro reported that quorum has been lost, and the Board is no longer able to take any action on the remaining agenda items. The Board will continue its discussion on the remaining agenda items, then take action at its next scheduled meeting.

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

A. Exam Committee

1) QUARTERS 1-3 CPA EXAMINATION RESULTS AND RATIFICATION

Chairperson Miyashiro stated that this agenda item will be deferred to the next meeting.

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. "NASBA U" Informative Session on December 1-2, 2021

EO Kleinhans reported that NASBA held a virtual informative session on December 1-2, 2021. He disseminated the "NASBA U" informative documents to Board members for their information.

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

EO Kleinhans reported that the amendments to Hawaii Administrative Rules Chapter 71 were signed by Governor David Y. Ige on November 17, 2021, routed to Lt. Governor Josh Green's office for filing, and promulgation.

Next Board Meeting:

Friday, January 28, 2022
8:30 a.m.
Virtual Zoom Webinar

Announcements:

None.

Adjournment:

There being no further discussion, the meeting adjourned at 9:20 a.m.

Reviewed and approved by:

Taken and recorded by:

/s/ Kedin C. Kleinhans

/s/ Leanne Abe

Kedin C. Kleinhans
Executive Officer

Leanne Abe
Secretary

KCK:la

1/15/22

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