

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

MINUTES

Date: January 28, 2022

Time: 8:30 a.m.

Place: Virtual Videoconference Meeting – Zoom Webinar
(use link below)
<https://dcca-hawaii-gov.zoom.us/j/94624700668>

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

Excused: Brian Uemori, Public Member

Guest(s): James
Thane Perish

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. Uemori who was excused.

There being a quorum present, Chairperson Miyashiro called the meeting to order at 8:34 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
December 17, 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, and seconded by Vice-Chairperson Punua to approve the December 17, 2021 meeting minutes as circulated. Mr. Roberts recused himself from voting on this matter. The motion was unanimously carried.

Applications:

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

At 8:37 a.m., it was moved by Mr. Aratani, seconded by Mr. Arbles, 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 8:54 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:

Chairperson Miyashiro recognized Thane Perish to provide oral testimony on this agenda item.

Mr. Perish introduced himself and noted that his application was deferred at the previous meeting and is available for any questions the Board may have on his application for CPA certification. Chairperson Miyashiro thanked Mr. Perish for his oral testimony.

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

A. CPA Certification

- (1) Krysten L.N. Orian

- (2) Spencer L. Scarborough
- (3) Thane J. Perish

B. Ratification of Individual CPA Permit to Practice

After discussion, it was moved by Mr. Aratani, seconded by Mr. Roberts, and unanimously carried to ratify the approval of the following individual CPA Permit to Practice:

- | | | |
|------|-----------------------|----------|
| (1) | Aristotle L. Lacambra | CPA-4371 |
| (2) | Ashley K.K. Yamada | CPA-5837 |
| (3) | Audrey T. Abe | CPA-2514 |
| (4) | Bradley S. Nagasako | CPA-5620 |
| (5) | Brandon L. Asuncion | CPA-4816 |
| (6) | Brian Y.S. Goo | CPA-5418 |
| (7) | Hang T.T. Ngo | CPA-6053 |
| (8) | Hitoshi Okada | CPA-3698 |
| (9) | James B.B. Watkins | CPA-5825 |
| (10) | Jason S.C. Yamauchi | CPA-4395 |
| (11) | Kai A. Dandurand | CPA-5905 |
| (12) | Kristn W. Shetler | CPA-5844 |
| (13) | M. Lawrence Ono | CPA-4523 |
| (14) | Marti A. Snyder | CPA-4568 |
| (15) | Richard D. Marth | CPA-5431 |
| (16) | Robert K. Hatanaka | CPA-2226 |
| (17) | Suzanne C.Y.S. Wong | CPA-5571 |
| (18) | Vera J. Wright | CPA-5284 |
| (19) | Wendy Christiansen | CPA-6005 |

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) | WC Financial, LLC | FFTP-1326 |
| (2) | Plumeria Accounting & Tax LLC | FFTP-1327 |
| (3) | Truity Tax Group LLC | FFTP-1328 |

D. Ratification of Firm Name

After discussion, it was moved by Mr. Aratani, seconded by Vice-Chairperson Punua, and unanimously carried to ratify the approval of the following Firm Name and Trade Name:

- (1) Hawaii Tax Consultant & CPA LLC

- (2) Khalsa CPA Services LLC
- (3) Merrald K. Wakazuru, CPA
- (4) Ralph S. Fujioka CPA LLC
- (5) Suematsu and Ishimoto CPAs, Inc.

Correspondence:

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

A. Email from Anna Pan: Request for Examination Credit Extension

The Board reviewed and discussed Anna Pan's request for an extension of examination credits until February 8, 2022.

Chairperson Miyashiro stated that Ms. Pan scheduled an examination prior to credit expiring, however the Prometric test center closed on the date of her examination, due to possible COVID-19 exposure.

After discussion, it was moved by Mr. Aratani, seconded by Mr. Roberts, and unanimously carried to approve Ms. Pan's request for an extension of examination credit until February 8, 2022.

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. AICPA Peer Review Board Meeting on February 2, 2022

EO Kleinhans stated that the AICPA Peer Review Board will hold an open session meeting on Wednesday, February 2, 2022 at 6:00 a.m. HST. The potential topics scheduled to be discussed at the meeting include the discussion and approval of the clarified peer review standards, task force and other updates. EO Kleinhans received an addendum to the agenda which provided written comments received in response to the proposed changes.

B. Act 220, Session Laws of Hawaii 2021: Relating to Sunshine Law Boards

EO Kleinhans reported that Act 220, Session Laws of Hawaii 2021 took effect on January 1, 2022. The Act provides several requirements for remote meetings administered by interactive conference technology, e.g.,

Zoom. Some of the requirements include providing a physical location where the public may view the remote meeting, clarifying that all votes shall be conducted by roll call unless unanimous, recording meetings, and providing procedures during technical difficulties.

C. Governor Ige’s Emergency Proclamation Related to Sunshine Law In-Person Meetings

EO Kleinhans stated that on December 30, 2021, Governor Ige issued an Emergency Proclamation suspending, until at least February 28, 2022, a provision in Act 220, Session Laws of Hawaii 2021 requiring remote meetings to have at least one physical location where the public may view the remote meeting, due to the increasing numbers of COVID-19 cases.

Standing Committee Reports:

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**

EXAMINATION RESULTS (BY SCORES)

	Number of Scores	Percentage
Credit	215	47%
No Credit	244	53%
TOTAL	459	100%

TOTALS BY EXAM PARTS (BY SCORES)

	AUD	BEC	FAR	REG	TOTAL
# Attended	132	89	128	110	459
# Passed	55	46	54	60	215
% Passed	41%	51%	42%	54%	46%

After discussion, it was moved by Vice-Chairperson Punua, seconded by Mr. Aratani, and unanimously carried to ratify the examination scores from 2021 quarters one, two, and three testing windows.

B. Legislative Committee

EO Kleinhans reported there is one House Bill (“HB”) that proposes amendments to HRS chapter 466, HB2426 Relating to Occupational Licensure, introduced on January 26, 2022. There are no Senate Bills (“SB”) that affect HRS chapter 466.

At this time, HB2426 does not have any committee referrals listed. If the bill has 3 committee referrals, the first committee would need to hear the bill by February 9, 2021. Bill crossover to the Senate is scheduled for March 10, 2021.

The bill is not listed on the agenda for Board discussion and testimony; however, the bill contains provisions that are fairly similar to prior legislative bills. As such, the Board may testify with information on its previous legislative testimony, as applicable. Some similar bills include:

- HB1109 of 2019
- SB2059 of 2018
- SB543 and SB1266 of 2015

EO Kleinhans will continue to research Board history, previous meeting minutes, previous legislative testimony.

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 Education Committee Webinar

Chairperson Miyashiro reported his attendance to NASBA Education Committee Webinar. He noted that the Education Committee serves as a liaison with colleges with regard to the new examination. He provided the Board with highlights from the webinar:

- CPA Evolution: The new examination will be effective January 2024;

- A new section will be added to examination outside of the core sections (accounting, audit, and tax), and allows candidates to choose which discipline to test on:
 - Tax compliance and planning;
 - Business analysis and reporting; and
 - Information systems and controls
- Some questions or concerns that may arise:
 - Would colleges be required to change their curriculum to match the new examination?
 - Would the changes diverge from the UAA model or from different state licensing laws?
 - Would the changes require state law/rule changes?

Next Board Meeting: Friday, February 25, 2022
8:30 a.m.
Virtual Zoom Webinar

Announcements: None.

Adjournment: There being no further discussion, the meeting adjourned at 9:37 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

2/15/22

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