

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

MINUTES

Date: February 25, 2022

Time: 8:30 a.m.

Place: Virtual Videoconference Meeting – Zoom Webinar
(use link below)
<https://dcca-hawaii-gov.zoom.us/j/99104901769>

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
Brian Uemori, Public Member
Alexander Smith, CPA, Member
James Paige, Deputy Attorney General (“DAG”)
Kedin C. Kleinhans, Executive Officer (“EO”)
Leanne Abe, Secretary
Ris  Doi, Technical Support

Excused: None

Guest(s): James
Jenny Erickson
Michael Lee

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 8:34 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.

Chairperson Miyashiro introduced newly appointed Board member, Mr. Smith, to Board members and staff.

Approval of the
Minutes of the
January 28, 2022
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 Mr. Arbles to approve the January 28, 2022 meeting minutes as circulated.

Applications:

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item.

Chairperson Miyashiro recognized Ms. Jenny Erickson, and advised her that she may provide public testimony on this agenda item.

Ms. Erickson introduced herself and expressed the difficulty of the DCCA PVL's application for licensure process, specifically her permit to practice and firm permit to practice applications.

EO Kleinhans advised Ms. Erickson to email the Board at accountancy@dcca.hawaii.gov and he will follow up with the applications clerk in the Licensing Branch regarding status of her permit to practice and firm permit to practice applications. EO Kleinhans thanked Ms. Erickson for her testimony.

At 8:43 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 9:01 a.m., it was moved by Mr. Aratani, seconded by Mr. Roberts, and unanimously carried for the Board to move out of Executive Session.

Applications:

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. Roberts, seconded by Mr. Aratani, and unanimously carried to defer decision-making on applicants (8) Jenico A.S. De Guzman, (13) Sarah P. Ford, and (14) Siedra P. Tidwell, and approve the following applications for certification:

A. CPA Certification

- (1) Adam C. Bell
- (2) Adam W. Wilson
- (3) Alyssa T. Keiner
- (4) Bryan B. Rogan
- (5) Bryan W. Mogensen
- (6) Carly M. Walton
- (7) Christine R. Ulibarri
- (9) Justin Y. Yamashiro
- (10) Kelsey J. Reynolds
- (11) Michael H.T. Lee
- (12) Sarah M.C. Kapisi
- (15) Stacey L. Ferris
- (16) Young H. Jang

B. Ratification of Individual CPA Permit to Practice

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

- | | | |
|-----|----------------------|----------|
| (1) | Adrian K.B.U. Hong | CPA-5055 |
| (2) | Guru Kirin K. Khalsa | CPA-6052 |
| (3) | Katelin N. Moyer | CPA-6055 |
| (4) | Kimberly A. Kadomoto | CPA-6058 |
| (5) | Mikayo Tanaka | CPA-5953 |
| (6) | Renee B. Ford | CPA-5964 |

C. Ratification of Issued Firm Permits to Practice

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

- | | | |
|-----|-------------------------|-----------|
| (1) | Khalsa CPA Services LLC | FFTP-1329 |
|-----|-------------------------|-----------|

(2)	Daniel D. Bowen, LLC	FFTP-1330
(3)	Adrian K.B.U. Hong	FFTP-1331
(4)	Jay Kang CPA Inc	FFTP-1332
(5)	Connie S. Tsui	FFTP-1333

D. Ratification of Firm Names & Trade Names

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) Connie S. Tsui dba CT Accounting
- (2) Mercado CPA LLC

Legislation:

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

A. House Bill No. 2426 Relating to Occupational Licensure

The purposes of this bill are to: (1) establish procedures and eligibility criteria for a privilege to practice public accountancy in this State for public accountants and certified public accountants licensed in another state with comparable education, examination, and experience requirements; (2) subject all holders of a privilege to practice to the regulatory and enforcement jurisdiction of the Board; and (3) provide a sunset date of June 30, 2024.

EO Kleinhans informed the Board that HB2426 was heard by the House Committee on Consumer Protection & Commerce on February 8, 2022. The Committee received testimony that varied in support and in opposition. After their discussion, the bill was deferred indefinitely.

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. Governor Ige's Emergency Proclamation Related to COVID-19 (Omicron Variant)

EO Kleinhans reiterated from the last Board meeting 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. 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. EO Kleinhans stated that Governor Ige issued another separate Emergency Proclamation to extend this suspension until March 25, 2022. The next Board meeting is scheduled for March 18, 2022 and will be held through virtual Zoom webinar.

B. Uniform CPA Examination Fees for 2022 and 2023

EO Kleinhans reported on the following increase of fees:

- (1) AICPA fees: fee per examination section will increase from \$110.00 to \$120.00, effective January 1, 2023
- (2) NASBA fees: fee per examination section will increase from \$25.00 to \$27.00, effective January 1, 2023

Chairperson'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 Western Regional Meeting

Chairperson Miyashiro reported his attendance to NASBA Western Regional Meeting Webinar on February 8, 2022. He provided the Board with highlights from the webinar:

- Focus Question (1) What is the most burning issue of the Board?
 - Finding Board members
 - CPA examination extensions due to COVID-19
- Guam utilizes NASBA CPE Audit Service which manages the CPE compliance process more efficiently and effectively, including CPE providers and participating issuers of CPE credits using the Accountancy Licensing Database. EO Kleinhans will look into the requirements for the Board to utilize the NASBA CPE Audit Service.

B. Scheduling of Visit from Nancy Corrigan, NASBA Pacific Regional Director

Ms. Corrigan stated that she would like to visit in-person each of the boards in the region. Chairperson Miyashiro suggested an in-person meeting with Ms. Corrigan in the second half of the year.

Next Board Meeting: Friday, March 18, 2022
8:30 a.m.
Virtual Zoom Webinar

Announcements: None.

Adjournment: There being no further discussion, the meeting adjourned at 9:17 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

3/10/22

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