

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

MINUTES

Date: March 18, 2022

Time: 8:30 a.m.

Place: Virtual Videoconference Meeting – Zoom Webinar  
(use link below)  
<https://dcca-hawaii-gov.zoom.us/j/93923592604>

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  
Zachary Johnson, CPA, Member  
Terrence H. Aratani, Public Member  
Christopher J.I. Leong, Deputy Attorney General (“DAG”)  
Kedin C. Kleinhans, Executive Officer (“EO”)  
Leanne Abe, Secretary  
James Skizewski, Technical Support  
Jaymie Nakama, Training

Excused: Alexander Smith, CPA, Member  
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. Smith and Mr. Uemori who were excused.

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.

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

Approval of the  
Minutes of the  
February 25, 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 Vice-Chairperson Punua to approve the February 25, 2022 meeting minutes as circulated. Mr. Johnson 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 8:39 a.m., it was moved by Mr. Aratani, seconded by Mr. Roberts, 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 8:45 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.

Chairperson Miyashiro announced an amendment to the agenda, as follows: (with new material underscored in bold and repealed material bracketed and stricken through)

Agenda Item #3. A. "CPA Certification"

~~[(1) Akiko K. Dodd]~~ **(1) Akiko K. Dodd**

A. CPA Certification

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

- (1) Akiko K. Dodd
- (2) Alison A. Fossyl
- (3) Anna Y. Pan
- (4) Caylee R. Weinhouse
- (5) Jamie M. Hirai
- (6) Shayna K. Oshiro
- (7) Wataru Ito

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) Dillon K.K. Schroeder CPA-5958
- (2) Jonathan A. Tamanaha CPA-5614

C. Ratification of Issued Firm Permits 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 issued Firm Permits to Practice:

- (1) JT Consulting, LLC FFTP-1334
- (2) Suematsu and Ishimoto CPAs, Inc FFTP-1335
- (3) Ralph S. Fujioka CPA LLC FFTP-1336
- (4) Merrald K. Wakazuru FFTP-1337

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) Reynolds Tax and Accounting

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. Examination Committee

(1) CPA Examination Results of Quarter 4 (2021) and Ratification

EXAMINATION RESULTS (BY SCORES)

	Number of Scores	Percentage
Credit	68	44.74%
No Credit	84	55.26%
TOTAL	152	100%

TOTALS BY

EXAM PARTS (BY SCORES)

	AUD	BEC	FAR	REG	TOTAL
# Attended	41	35	46	30	152
# Passed	23	21	12	12	68
% Passed	56.1%	60%	26.09%	40%	44.74%

After discussion, it was moved by Vice-Chairperson Punua, seconded by Mr. Roberts, and unanimously carried to ratify the examination scores from the 2021 quarter four testing window.

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. State Boards of Accountancy Executive Directors Conference Call on March 8, 2022

EO Kleinhans reported his attendance to the State Boards of Accountancy Executive Directors Conference Call on March 8, 2022. He provided the Board with highlights from the conference call:

- Discussed the history of the Uniform CPA Exam, and the new CPA Evolution-aligned Exam expected to launch in 2024.
- The American Institute of Certified Public Accountants ("AICPA") and the National Association of State Boards of Accountancy ("NASBA") anticipate that state boards will receive inquiries from exam candidates regarding the changes to the examination. In the next several months, AICPA will be providing additional information on changes to the exam content and processes, as well as its infrastructure, administration, and justification of the changes.
- Discussed the pipeline of candidates currently decreasing. College enrollment has significantly dropped from pre-pandemic levels, and AICPA and NASBA will evaluate these statistics throughout the CPA evolution process.

Next Board Meeting:

Friday, April 29, 2022  
8:30 a.m.  
King Kalakaua Conference Room  
HRH King Kalakaua Building  
335 Merchant Street, First Floor  
Honolulu, Hawaii 96813

Announcements:

None.

Adjournment:

There being no further discussion, the meeting adjourned at 8:54 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

4/21/22

[ X ] Minutes approved as is.

Board of Public Accountancy  
Minutes of the March 18, 2022 Board Meeting  
Page 6

[ ] Minutes approved with changes. See minutes of.