

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

MINUTES

Date: August 26, 2022

Time: 8:30 a.m.

Place: King Kalakaua Conference Room
HRH King Kalakaua Building
335 Merchant Street, First Floor
Honolulu, Hawaii 96813

Present: Gary Y. Miyashiro, CPA, Chairperson (“Chair”)
Jon Arbles, CPA, Vice-Chairperson (“Vice Chair”)
Christopher K. Lee, CPA, Member
John W. Roberts, CPA, Member
Zachary Johnson, CPA, Member
Alexander Smith, CPA, Member
Terrence H. Aratani, Public Member
Brian Uemori, Public Member
Christopher J.I. Leong, Deputy Attorney General (“DAG Leong”)
Lee Ann Teshima, Executive Officer (“EO Teshima”)
Leanne Abe, Secretary

Excused: None.

Guest(s): Emi Y. 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).

Call to Order: The Chair 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, the Chair called the meeting to order at 8:33 a.m.

Executive Session: At 8:33 a.m., upon a motion by Mr. Aratani, seconded by Mr. Lee, it was voted on and unanimously carried to move into Executive Session in accordance with HRS §92-4 and §92-5(a)(1) and (4) “To consider and evaluate personal information relating to individuals applying for CPA licensure;” and “To consult with the Board’s attorney on questions and issues pertaining to the Board’s powers, duties, privileges, immunities, and liabilities;”

The Board resumed the meeting at 8:56 a.m. after coming out of executive session.

Chair's Report:

Announcements

None.

Approval of the Minutes of the July 29, 2022 Meeting

The Chair called for a motion to approve the minutes of the July 29, 2022 meeting.

Mr. Uemori recused himself from discussing and from voting on the minutes of the July 29, 2022 meeting.

Upon a motion by Mr. Aratani, seconded by Mr. Lee, it was voted on with the Chair, Vice Chair, Mr. Lee, Mr. Roberts, Mr. Johnson, Mr. Smith, and Mr. Aratani to approve the July 29, 2022 open session meeting minutes as circulated

Upon a motion by Mr. Roberts, seconded by Mr. Aratani, it was voted on with the Chair, Vice Chair, Mr. Lee, Mr. Roberts, Mr. Johnson, Mr. Smith, and Mr. Aratani to approve the July 29, 2022 executive session meeting minutes as amended.

Executive Officer's Report:

Implementation of HAR §16-71-21(c) EXPERIENCE

EO Teshima stated that on the Board's website under "Important Announcements", a notice titled "Important Information for CPA Applicants" was posted regarding the implementation of HAR§16-71-21(c) effective November 27, 2021.

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

Ms. Lee asked to address the Board.

EO Teshima advised Ms. Lee that she may provide public testimony on this agenda item.

Ms. Lee introduced herself and stated that she is a current candidate for a Hawaii CPA license. Her application was deferred at the July 29, 2022 meeting based on the implementation of HAR§16-71-21(c). She stated that she submitted a letter to the Board's email on August 18, 2022. This letter was in response to a letter she received on August 12, 2022 notifying her of the deferral of her CPA license application. She requested that the Board consider adding her on

the September 30, 2022 meeting agenda to review her letter and to reconsider their decision regarding her CPA license application. She plans to attend the September 30, 2022 meeting to be available to answer any questions. Ms. Lee thanked the Board for their time.

Standing Committee
Reports:

Examination Committee

Request for Exam Credit

Arke Pacis

The Chair stated that Mr. Pacis' initial request for CPA credit extension was approved at the July 29, 2022 meeting.

The Board reviewed and discussed Mr. Pacis' updated request for a six (6) month extension of examination credit expiring in November 2022.

After discussion, it was moved by Mr. Roberts, seconded by Mr. Lee, and unanimously carried to approve Mr. Pacis' updated request for an extension of examination credits for six (6) months.

Applications:

CPA License

Mr. Lee noted a typo on the agenda, as follows (with new material underscored in bold and repealed material bracketed and stricken through):

Agenda Item #5. A. "CPA License"
~~[(13) Orland Torres]~~ **(13) Orlando Torres**

Upon a motion by Mr. Lee, seconded by the Vice Chair, it was voted on and unanimously carried to approve the following applications for CPA license:

Lisa Goecke
Adam Luchak
Mamina Tahara
Hana Murphy
Alex Ho
Vanessa Panetta
Jade Hashimoto
Michelle Capili
Philip Boren III
Gerilyn Shim-Rocha

Upon a motion by Mr. Lee, seconded by the Vice Chair, it was voted on and unanimously carried to approve the following applications for CPA license subject to receipt of additional information:

Lealan Miller
Orlando Torres

Upon a motion by Mr. Lee, seconded by Mr. Aratani, it was voted on and unanimously carried to defer the following application for CPA license:

Jennifer Tobey

Ratification of CPA Permit to Practice

Upon a motion by Mr. Aratani, seconded by Mr. Lee, it was voted on and unanimously carried to ratify the following applicants for CPA Permit to Practice:

Aaron C. Miller	CPA-6099
Akiko K. Dodd	CPA-6081
Andrew M. Prather	CPA-6096
Anna Y. Yan	CPA-6077
Brenda S. Velasco	CPA-6044
Buddy D. Newton Jr.	CPA-6098
Chihiro Tanaka	CPA-4951
Darryn R. McGarvey	CPA-6097
Melanie S.K. Shishido	CPA-3681
Richard M. Okuna	CPA-478
Robert Fujinaka	CPA-845
Shayna K. Oshiro	CPA-6079
Tao Jiang	CPA-4436

Ratification of Firm Permit to Practice

Upon a motion by Mr. Aratani, seconded by Mr. Lee, it was voted on and unanimously carried to ratify the following applications for Firm Permit to Practice:

Melanie S.K. Shishido	FFTP-1345
Manoa CPA LLC	FFTP-1346
JDO Professional Services LLC	FFTP-1347
Pacific Business Valuation Inc.	FFTP-1348
Grace C.M. Lee CPA LLC	FFTP-1349
J&T LLC	FFTP-1350

Ratification of Firm Names & Trade Names

The Chair noted a typo on the agenda, as follows (with new material underscored in bold and repealed material bracketed and stricken through):

Agenda Item #5. D. "Ratification/Approval of Firm and Trade Names"
~~[(2) Cannabis CPA Limited]~~ **(2) Cannabis CPA Limited**

Upon a motion by Mr. Aratani, seconded by Mr. Johnson, it was voted on and unanimously carried to ratify the following Firm Names:

Jerrilyn Nadrasik CPA LLC
Robert T. Nii, CPA

The following request for a Firm Name was deferred:

Cannabis CPA Limited

The Chair announced the next meeting.

A discussion ensued regarding the remaining 2022 Board meeting schedule. EO Teshima stated that due to the staffing shortages, including EOs and secretaries, we have been asked to review the meeting schedule for the Boards to see if monthly meetings can be held every other month or quarterly. She stated that both Ms. Abe and herself have been assigned additional boards and programs and that preparing for Board meetings take time. She recommended that the Board meet in September and November of this year and that in 2023, the Board can meet in January 2023 to discuss any possible legislation and knowing that it is a very busy time for CPAs, not meet again until May 2023.

She asked the Board members to think about it so they can further discuss at next month's meeting.

Mr. Aratani asked if the Board may consider forming an Applications Review Committee if they will not be meeting monthly.

Further discussion on these matters were deferred until the September meeting.

Next Board Meeting:

Friday, September 30, 2022
8:30 a.m.
King Kalakaua Conference Room

HRH King Kalakaua Building
335 Merchant Street, First Floor
Honolulu, Hawaii 96813

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

Reviewed and approved by:

Taken and recorded by:

/s/ Lee Ann Teshima

/s/ Leanne Abe

Lee Ann Teshima
Executive Officer

Leanne Abe
Secretary

LT:la

9/1/22

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