

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

MINUTES OF MEETING

Date: Friday, February 2, 2024

Time: 8:30 a.m.

In-Place Meeting Location: PVL Exam Room
HRH King Kalakaua Building
335 Merchant Street, Third Floor
Honolulu, Hawaii 96813

Virtual: Virtual Videoconference Meeting – Zoom Webinar (use link below)
<https://dcca-hawaii-gov.zoom.us/j/86158060635>
Zoom Phone Number: (669) 900 6833
Meeting ID: 861 5806 0635

Zoom Recording Link: <https://youtu.be/-r0vmUHHQ1A>

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).

Members Present: Gary Y. Miyashiro, CPA, Chairperson (“Chair”)
Jon Arbles, CPA, Vice-Chairperson (“Vice Chair”)
Zachary Johnson, CPA, Member
Alexander Smith, CPA, Member
Wendell Lee, CPA, Member
Robert Kawahara, CPA, Member
Brian Uemori, Public Member

Members Absent: Isabella Gary, Public Member
Christopher Lee, CPA, Member

Staff Present: Lee Ann Teshima, Executive Officer (“EO Teshima”)
Hector West, Executive Officer (“EO West”)
Christopher Leong, Deputy Attorney General (“DAG”)
Kai Cockett, Secretary

Guest(s): Lei Fukumura
Meldon Tausinga, Virtual

Virtual Meeting Instructions: A short video regarding virtual meetings was played for attendees.

The Chair provided information on internet and phone access for today’s virtual meeting and announced that today’s meeting was being recorded and that the recording will be posted on the Board’s web page.

Call to Order: The Chair took a roll call of the Board members.

In accordance with Act 220, SLH 2021, all Board members attending virtually confirmed that they were alone in their nonpublic location.

After taking roll, quorum was established, and the meeting was called to order at 8:33 a.m.

The Chair stated that the Board will start with item 7, Chapter 91, HRS Adjudicatory Matters.

Chapter 91, HRS
Adjudicatory Matters:

The Chair called for a recess from the meeting at 8:37 a.m. to discuss and deliberate on the following adjudicatory matter pursuant to Chapter 91, HRS (Board members and staff entered into Microsoft Teams).

In the Matter of the Firm Permit to Practice of KPMG LLP; ACC 2023-3-L, Settlement Agreement Prior to Filing of Petition for Disciplinary Action and Board's Final Order.

Upon a motion by the Vice-Chair, seconded by Mr. Uemori, it was voted on and unanimously carried to approve the Board's Final Order for ACCT 2023-3-L.

Following the Board's review and deliberation on this matter pursuant to Chapter 91, HRS, Chair announced that the Board was reconvening the meeting at 8:51 a.m. and resuming the order of the agenda.

Chair's Report:

NASBA and AICPA approval of revisions to CPE standards

The Chair reported on NASBA and AICPA's approval revisions to the CPE standards and noted significant changes that included a virtual option of the group live instructional delivery; and updating the CPA standards to address nano learning.

NASBA 2024 conference dates.

The Chair reported on the following conferences:

- NASBA's 42nd Annual Conference for Executive Directors and Board Staff, March 25 – 27, 2024 in Nashville, Tennessee.
- 2024 Western Regional Meeting, June 25 - 27, 2024 in Omaha, Nebraska that he and Mr. Smith will be attending.
- 117th Annual Meeting, October 27 - 30, 2024 in Orlando, Florida.

AICPA National Pipeline Advisory Group discussion – January 25, 2024

The Chair reported that the AICPA National Advisory Group have had ongoing discussions about the CPA pipeline issues as well as updates to the ELE (Experience, Learn and Earn) program. He added that there was discussion on changing the 30 credits, but nothing was said about doing away with it and that they are exploring other options.

The Chair asked if there were any questions or discussion by the members. Seeing none, he asked if anyone attending wanted to provide testimony on this agenda item. Staff reported that no one raised their hand.

Approval of Minutes: **Approval of the July 28, 2023, September 29, 2023, and November 17, 2023 Minutes**

The Chair asked if any members of the public would like to provide oral testimony on this agenda item. There was none.

July 28, 2023 Meeting

The Chair asked the members if there were any corrections or discussion of the open session minutes for the July 28, 2023 meeting that was previously deferred as the Board expressed concerns that the minutes did not accurately reflect the discussion that occurred at that meeting.

There being no corrections or discussion, upon a motion by Mr. Johnson, seconded by the Vice Chair, it was voted on and unanimously carried to approve the open session minutes of the July 28, 2023 meeting as circulated.

September 29, 2023 Meeting

The Chair asked if there were any corrections or discussion of the open session minutes for the September 29, 2023 meeting.

Seeing no corrections from the other members, the Chair stated he had the following amendments:

- On page 6, the paragraph in the middle of the page:

“Chair stated that he doesn’t see this exclusively anywhere, but his opinion is that they are trying to elevate it to the health care industry and ~~the new~~ **any** industry where they would have to do extra schooling to get their degrees. And he thinks it’s the accounting profession way of trying to go one more year or to graduate school so they can ~~pedal base~~ **promote** the profession from an education standpoint. Again, this is the Chair’s opinion.”

- On page 6, the last paragraph:

“EO Teshima asked the Board if ~~their~~ **they are** okay with the 150-credits? Is there no compelling **reason** not too?”

There being no further corrections to the minutes, upon a motion by Mr. Smith, seconded by Mr. Johnson, it was voted on and unanimously carried to approve the minutes of the September 29, 2023 meeting as amended.

November 17, 2023 Meeting

The Chair asked if there were any corrections or discussion to the open session minutes of the November 17, 2023 meeting.

Seeing no corrections from the other members, the Chair stated he had the following amendments:

- On page 7:

“Chair stated that based on what the Board has been doing with some of the extensions, for basically twelve-months, the Board has been approving them. Especially aligning with the Board’s last discussion that they were leaning towards the 30-months that was recommended. He asked if anyone was ~~proposed~~ **opposed**.”

There being no further corrections to the minutes, upon a motion by Mr. Smith, seconded by Mr. Johnson, it was voted on and unanimously carried to approve the minutes of the November 17, 2023 meeting as amended.

The Chair announced the next agenda item as the Executive Officer's Report.

Executive Officer's
Report:

2024 Legislative Session

EO West reported on HB 797, HD1 Relating to Occupational Licensure, a carryover bill from the 2023 regular session that establishes 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. This bill also subjects all holders of a practice privilege to the regulatory and enforcement jurisdiction of the board of public accountancy and includes a sunset date of 6/30/2025.

He reported this bill has not been scheduled for hearing by the Senate Commerce and Consumer Protection committee and he has not seen any other new legislation introduced this year that would amend HRS chapter 466.

The DAG stated that he would like to add that the bill cutoff for this year has passed already and that all the bills have been introduced.

The Chair asked if this bill is still alive.

The DAG answered yes as it is a carryover from the 2023 legislative session, so it technically leaves off where it was last year.

The Chair stated he recalls a previous discussion regarding the contents of the bill not connecting the firm permit to the individual license and wanted to clarify that the contents of the bill has not changed.

The DAG confirmed that the bill, as previously reported by EO West includes the same language.

The Chair confirmed that if the language is the same, then the Board's position opposing the bill will remain the same and that should this bill be scheduled for hearing, he is willing to testify on behalf of the Board.

The Chair asked if there was anyone attending wishing to address the Board on this agenda item.

Seeing none, the Chair announced the next agenda item.

CPA Scores
Extension Request:

- Meldon Mamana Kealoha Tausinga
- a. REG – Expired 6/30/21
 - b. BEC – Expired 3/31/22
 - c. FAR – Expired 10/31/22

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

Mr. Tausinga raised his hand and was promoted to panelist.

Mr. Tausinga introduced himself and stated that he wrote a letter requesting or inquiring that the Board consider NASBA and AICPA recommendation that individual state boards of accountancy extend credit expiration for students who had credits expire for one or more CPA exam between January 30, 2020 and May 11, 2023. He stated that 3 of his exams have expired within this Covid period so he is asking the Board if they can extend his exam credits during the Covid period as recommended by NASBA and AICPA.

He stated that if these exams were passed, he would be dealing with the CPA application and that he wasn't able to pass Audit within the eighteen months, due to Covid, financial circumstances and a lot of his family members passing away. He doesn't necessarily think it's a request for credit extension but is inquiring if the Board has determined whether to following NASBA and AICPA recommendation to extend credit during this period.

The Chair asked if there are any questions or discussion from the members.

EO Teshima introduced herself to Mr. Tausinga and asked what his reason(s) were for not retaking the exams.

Mr. Tausinga answered "Well, actually, I have retaken the exams and not passed them. And then finally passed audit some time in 2023. Also, when you're trying to schedule for the exam during the covid period, this is in Utah, they tend to cancel on you. So, you have to push back a few weeks for the exam. So, it's not like he has not retaken the exams. He has retaken BEC, and he has retaken audit. So that is where he is at with that situation."

The Vice Chair asked for clarification and asked if he passed all four sections of the exam outside the eighteen-month window.

Mr. Tausinga answered, "That is correct."

The Vice Chair stated that the Board has not made a decision on NASBA and AICPA extension request and that the Board's credit policy is to handle extension request on a case-by-case basis. He stated that currently, this is how the board is addressing these extension requests and that the Board will consider that in light of his current situation. He further clarified that it is his understanding that all four sections of the exam are currently passed and that his request is to allow him to complete all sections by being given credits for the expired credits sections (BEC, FAR, REG).

The Chair stated that the board will take this into consideration.

Mr. Tausinga thanked the board.

The Chair announced that the Board will be discussing Mr. Tausinga's extension request in 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 professional or vocational licenses cited in section 26-9 or both." and "To consult with the Board's attorney on questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities."

Executive Session:

At 9:17 a.m., upon a motion by Vice Chair, seconded by Mr. Kawahara, it was voted on and unanimously carried to move into Executive Session.

At 9:46 a.m., it was moved by Mr. Kawahara, seconded by Mr. Smith, and unanimously carried for the Board to move out of Executive Session.

The Chair recommended to defer this agenda item until Mr. Tausinga's examination scores can be verified.

There being no further discussion, upon a motion from the Chair, seconded by Vice Chair, it was voted on and unanimously carried to defer responding to Mr. Tausinga's inquiry/request until the Board has the opportunity to review his actual scores and expiration dates from NASBA.

Addition(s) to Agenda: The Chair announced that there is an addition to the agenda.

Upon a motion by Mr. Smith, seconded by Vice-Chair, it was voted on and unanimously carried and approved to amend the agenda by adding "Hawaii Captive Insurance Council" under Applications – CPE Sponsor Agreement, as follows:

6. Applications:
 - d. CPE Sponsor Agreement
 - American College of Trust and Estate Counsel (Renewal)
 - Beacon Hill Financial Educators, Inc. (Renewal)
 - California Tax Institute
 - CW Associates, A Hawaii Certified Public Accounting Corporation (Renewal)
 - Fukuya Hasegawa Partners, LLC (Renewal)
 - Hawaii Captive Insurance Council (Renewal)
 - Hawaii Chapter of Association of Certified Fraud Examiners (Renewal)
 - Hawaii Chapter – Institute of Internal Auditors (Renewal)
 - Hawaii Credit Union League (Renewal)
 - HFMA: Hawaii Chapter (Renewal)
 - Ikeda & Wong, CPA, INC. (Renewal)
 - KKDLY LLC (Renewal)
 - Kirio & Company, Inc.
 - KMH LLP (Renewal)
 - Lorman Education Services (Renewal)
 - National Association of Tax Preparers – Hawaii Chapter (Renewal)
 - Robert H Y Leong & Company (Renewal)
 - Spire Hawaii LLP (Renewal)
 - Sterling & Tucker, Inc. (Renewal)

The Chair announced the next agenda item and asked if anyone from the public would like to provide oral testimony. There was none.

Applications:

Ratification of CPA Permits to Practice (PTP)

Upon a motion by the Vice Chair, seconded by Mr. Smith, it was voted on and unanimously carried to ratify the following CPAs for a PTP:

Caitlin Michelle Schiefelbein	CPA-6242
Jason Aguiar	CPA-6222
Philip J Boren III	CPA-6112
Grant K Kaiama	CPA-6187
Kristen Ann Ulrich	CPA-6188

Summer Plourd	CPA-6135
Jon Eric C Aquiat	CPA-5585
Rachel Cummings	CPA-6020
Tyler J Cox	CPA-6238
Kevin J Jacobs	CPA-6236
Joseph K Kaai Jr	CPA-6157
Doreen Caberto	CPA-6056

Approval of Firm and Trade Names:

Upon a motion by Wendell Lee, seconded by the Vice Chair, it was voted on and unanimously carried to approve the following trade name(s):

RF Company CPA's
Sasaki Associates CPA Ltd.
MUN CPAs, LLP
Harris CPAs P.C.

CPA License Applications:

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

Thy Huynh Anh Nguyen
Kayla A Yamada
Jesse K Payton
Mariah R Gaines
Emily A Brauchle
Mengqi He
Cheryl L Collins
David A Newman
Allison F Tamamoto
Guixing Zheng
Andrea D Brown
Madison N. A. Chow
Deidra K Iseri-Pama
Lauren A Higo
Allen Chea
Hana J Kimura
Nathan J Gordon
Christopher J Pritchard
Julie C S Hartshorn
Kyle A Dodwell
Bradley James Winkleman
Theresa M Wright
Rianne Giselle Romeo Suico-Gee
Angeli L Mendoza
Nicole M Tsukiyama
Sumi M Rowe
Tricia L Galvano
Jeffrey M Fey
Erica Hemmi
Shari K Danann
Weimin Zhu Longway

Brandon J Willis
Michael C Durell
Auli'i C Fisher
Travis K Ganiko
Danielle M Mar
Kamaldeep S Dhaliwal

CPE Sponsor Agreement:

Upon a motion by Mr. Kawahara, seconded by Mr. Smith, it was voted on and unanimously carried to approve the following CPE Sponsor Agreements:

American College of Trust and Estate Counsel (Renewal)
Beacon Hill Financial Educators, Inc. (Renewal)
California Tax Institute
CW Associates, A Hawaii Certified Public Accounting Corporation (Renewal)
Fukuya Hasegawa Partners, LLC (Renewal)
Hawaii Captive Insurance Council (Renewal)
Hawaii Chapter of Association of Certified Fraud Examiners (Renewal)
Hawaii Chapter – Institute of Internal Auditors (Renewal)
Hawaii Credit Union League (Renewal)
HFMA: Hawaii Chapter (Renewal)
Ikeda & Wong, CPA, INC. (Renewal)
KKDLY LLC (Renewal)
Kirio & Company, Inc.
KMH LLP (Renewal)
Lorman Education Services (Renewal)
National Association of Tax Preparers – Hawaii Chapter (Renewal)
Robert H Y Leong & Company (Renewal)
Spire Hawaii LLP (Renewal)
Sterling & Tucker, Inc. (Renewal)

The Chair announced the next scheduled meeting.

Next Meeting:
Date: Friday, March 15, 2024
Time: 8:30 a.m.
In-Person: King Kalakaua Conference Room
King Kalakaua Building, 1st Floor 335 Merchant Street
Honolulu, Hawaii 96813
Virtual: Zoom Webinar

Adjournment: With no further business to discuss, the Chair adjourned the meeting at 9:52 a.m.

Reviewed by:

/s/ Hector West

Hector West
Executive Officer

HW: kc

Taken by:

/s/ Kai Cockett

Kai Cockett
Secretary

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- Minutes approved as is.
- Minutes approved with changes. See minutes of May 31, 2024.