

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

MINUTES OF MEETING

Date: Friday, March 15, 2024

Time: 8:30 a.m.

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

Virtual: Virtual Videoconference Meeting – Zoom Webinar (use link below)  
<https://dcca-hawaii-gov.zoom.us/j/85796312337>  
Zoom Phone Number: (669) 900 6833  
Meeting ID: 857 9631 2337

Zoom Recording Link: <https://youtu.be/GG0ZL3fTeV4>

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  
Robert Kawahara, CPA, Member  
Christopher Lee, CPA, Member  
Wendell Lee, CPA, Member  
Alexander Smith, CPA, Member  
Isabella Gary, Public Member

Members Absent: Brian Uemori, Public 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): Meldon Tausinga, Virtual  
Erica Forhan, Virtual  
K. Kinman, Virtual  
PK, Virtual  
YeeYan Lim, Virtual  
Christopher Hu, 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 and asked all Board members attending virtually to confirm if they were alone in a nonpublic location in accordance with Act 220, SLH 2021.

After taking roll, quorum was established, and the meeting was called to order at 8:35 a.m.

Chair's Report:

**Peer Review Oversight Committee (PROC)**

The Chair stated that the Peer Review Oversight Committee (PROC) has been formed. There are three members, the members will be contacted to serve on this committee. The PROC approves the administrative entity for peer reviews. Basically, what they do is they review the organization of CPAs, which is our administrative entity, and once a year they are approved.

**NASBA Professional Licensure Task Force Concept Exposure**

The Chair stated that an email was sent out from NASBA Professional Licensure Task Force Concept Exposure asking for the Boards comments or approvals. What this task force is tasked to do is to look for other alternatives to licensure. They are looking for state Board responses on whether they should continue to look for other alternatives to licensure. The question in the email was "Do you believe that the Professional Licensure Task Force should continue to focus their discussion on the equivalent path to licensure that defines the structure of professional program that qualify an individual for licensure as a CPA?" The acronym that their using going forward is Structured Professional Program or SPP. They are looking for alternatives to comply with the 30 credits and looking for options.

Wendell Lee asked if there has been talk about moving the additional 30 credits or are they trying to develop a curriculum around it?

The Chair answered that they are looking for alternatives to comply with the 30 credits. Nothing specific yet, though they are looking for input from the community.

Wendell Lee stated that he feels this is a barrier issue. If they pass the NASBA test they should have the opportunity to be licensed. The academic side, the really ramped up on what they are trying to teach the candidates to pass the exam and to have the requisite knowledge to become CPAs. Before, if you look at the curriculum thirty years ago, they had less courses. One of the things that he is passionate about as a Board member, is how can we remove this barrier and allow students to become CPAs sooner. A lot of students who cannot afford the thirty credits the

opportunity to credential. For him as an educator and a practitioner, he feels it's a larger issue than he thinks it is, because it is preventing a lot of people from moving on.

The Chair stated that this is an issue across the nation. The question is, do we want the Professional Licensure Task Force to continue to focus their discussion on the equivalent path to licensure that defines the structure of professional program that qualify an individual for licensure as a CPA? He thinks consensus is yes. The discussion so far with NASBA and the National Pipeline Advisory Group, they are looking for alternatives to make the barrier easier to become licensed. There has been discussion on removing the thirty credits, though there is nothing solid as to removing it yet. There is one state, Minnesota, who actually has legislation approved to remove the thirty credits. NASBA said it is not effective until 2026. Since it is not effective until 2026, NASBA is not counting it yet.

Mr. Kawahara stated that they were talking about for decades that international candidates have achieved licensure through the completion of a baccalaureate degree followed by a professional program or equivalent. Can they do that in Hawaii? They would have to meet requirements, or do we have any alternatives? Other states might have other alternatives, for Hawaii right now, we don't have any equivalence to the 30 credit hours experience etc. right?

The Chair answered, "if you want to get licensed in Hawaii you would need the 30 credit hours".

Wendell Lee stated that maybe 30 credits can be equivalence to 30 hours of experience.

The Chair stated that he is leaning towards getting more experience. It seems like the way is going towards that direction. Although, a lot of people are hesitant because of the substantial of equivalency.

The Vice-Chair stated there are two things: (1) that our rules say 150-hours, so we need to follow the rules; and (2) NASBA's question was only specific to Structured Professional Program or SPP, that they want to go that route. If we decide to go that route or repeal, it will not require NASBA. We could do that at our own State level. That is a completely separate thing. We can address this on our own regardless of what NASBA wants to do. NASBA can continue to push for this, and they can recommend to us what their SPP would be, but if we feel like we would want to be a change leader in that way, we can do that on our own.

Approval of Minutes:

**Approval of the February 2, 2024 Minutes**

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

The Chair asked the members if there were any corrections or discussion of the open session minutes for the February 2, 2024 meeting.

The Chair requested the following amendment on page 2, under the Chair's Report:

The Chair reported that the AICPA National **Pipeline** Advisory Group (**NPAG**) 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.

Upon a motion by Mr. Kawahara, seconded by Mr. Smith, it was voted on and unanimously carried to approve the open session minutes of the February 2, 2024 meeting as circulated with amendment.

Executive Officer's Report:

Ethics Training – May 2, 2024, 10:00 – 11:30 a.m.

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

EO West reported that the Ethics Commission will be holding an online training session on May 2, 2024 from 10:00 – 11:30 a.m. He provided the link for the training and informed the members that if they did not complete the training or do not recall the last time they completed an ethics training to try to complete this training. Once this training is completed, it is good for four years.

Test Scores:

**CPA Evolution Transition List**

CPA Scores Extension Request:

Meldon Mamana Kealoha Tausinga – Deferred from February 2, 2024 Meeting  
REG – Expired 6/30/21  
BEC – Expired 3/31/22  
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 stated that at the last Board meeting he requested to reinstate his expired CPA credits that expired during the covid period. He passed all four exams, three of these exams have expired during the covid period due to difficulty in taking the exams, struggling financially, and the deaths of family members. He provided his official scores to the Board to notify the Board that he has passed all four exams, three of them have expired. He is here now requesting if the Board will reinstate these three exam credits that have expired.

The Chair thanked Mr. Tausinga for his testimony. Since we are in this agenda item, he would like to go over the CPA Evolution Transition List before we move

into Executive Session. We do have the CPA Evolution Transition List; this is the list that we requested from NASBA to see what the candidate list potential is asking for extensions. This list has been provided to us.

The Chair announced that the Board will be discussing Mr. Tausinga's extension request in the 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 8:53 a.m., upon a motion by Vice Chair, seconded by Mr. Smith, it was voted on and unanimously carried to move into Executive Session.

At 9:34 a.m., it was moved by the Vice-Chair, seconded by Christopher Lee, and unanimously carried for the Board to move out of Executive Session.

Upon a motion by the Vice-Chair, seconded by Christopher Lee, it was voted on and unanimously carried to approve NASBA's evolution request that anyone with open CPA credits as of January 1, 2024 to have their credits extended through June 30, 2025.

Upon a motion by Mr. Smith, second by Mr. Kawahara, it was voted on and unanimously carried to approve Mr. Tausinga's CPA extension request. The Chair stated that there is an amendment to the agenda item 6(e) CPE Sponsor Agreement to add Verity Accountancy Corporation dba Verity CPAs.

Upon a motion by the Vice-Chair, seconded by Mr. Kawahara, it was voted on and unanimously carried and approve to amend agenda item 6(e) to add Verity Accountancy Corporation dba Verity CPAs to the CPE Sponsor Agreement.

The Chair announced the next agenda item and that the Board will be discussing these applications in executive session in accordance with Chapter 92-5(a)(1)(2), HRS to consider and evaluate personal information relating to individuals applying for licensure 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 9:38 a.m., upon a motion by the Vice-Chair, seconded by Christopher Lee, it was voted on and unanimously carried to move into Executive Session.

At 9:41 a.m. upon a motion by the Vice-Chair, seconded by Christopher Lee, it was voted on and unanimously carried to move out of Executive Session.

Applications: Ratification of CPA Permits to Practice (PTP)  
Upon a motion by Christopher Lee, seconded by the Vice-Chair, it was voted on and unanimously carried to ratify the following CPAs for a PTP:

Alex M Ho	CPA-6107
Allen Chea	CPA-6250
Bradley James Winkleman	CPA-6271
Carla M Freeman	CPA-6232
Christopher J Pritchard	CPA-6255
Daniel T Manimbo	CPA-6085
Danielle M Mar	CPA-6257
David Lopez	CPA-5992
David H Smith	CPA-6034
Denise L Kadomoto	CPA-2681
Emily A Brauchle	CPA-6254
Guixing Zheng	CPA-6246
Julie C S Hartshorn	CPA-6267
Kamaldeep S Dhaliwal	CPA-6266
Kelsey I Katayama	CPA-6231
Kenrick N Wong	CPA-6216
Kyle A Dodwell	CPA-6269
Lealan I Miller	CPA-6115
Melissa Edelheit	CPA-5804
Nathan J Gordon	CPA-6265
Owen M Brunswick	CPA-6199
Rianne Giselle Romero Suico-Gee	CPA-6263
Theresa M Wright	CPA-6275
Travis Ganiko	CPA-6268
Tricia L Galvano	CPA-6261

Ratification of Temporary Permit to Practice

Upon a motion by Christopher Lee, seconded by the Vice Chair, it was voted on and unanimously carried to approve the following temporary permit to practice:

Thomas F. O'Toole T-204

Approval of Firm and Trade Names:

Upon a motion by Ms. Gary, seconded by the Mr. Kawahara, it was voted on and unanimously carried to approve the following trade name(s):

BGM CPA LLC  
Sikich CPA LLC  
Jason Lin CPA, LLC

CPA License Applications:

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

Trenton K Higashi  
Ayman M Soliman  
Shirley Ai Wen Xiao

Tetyana K Nelson  
Nicholas Grant Balaity  
Shauna Lyn Trautman  
Marcy Johnson Boyd  
Chisako Takahashi  
Hiromasa Yano  
Kyle G Kinman  
Jason X Lin  
Toni P Wong  
Ryan T Deming  
Andrya R Smith  
Christopher Ryo Kobayashi  
Paul C Kiley Jr  
Jessica Mariko Otsu  
Johnann Arlyn Souza  
Reyn Kei Watanabe  
Theresa L Coluccio  
Paul W Hemphill  
Christopher An  
Blake Nicholas Tom  
Christopher Hu  
Christopher Cox  
John F Trapani Jr  
John W Sadoff Jr  
YeeYan Lim  
Faiza Anas Mehmood  
Jana K. Broussard  
Kenneth Dubbs  
Scott M. Sauer  
Timothy J. Gaber

CPE Sponsor Agreement:

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

Abe Lee Seminars, LLC  
Accuity LLP  
Verity Accountancy Corporation dba Verity CPAs

The Chair announced the next scheduled meeting.

Next Meeting:

Date: Friday, May 31, 2024  
Time: 8:30 a.m.  
In-Person: King Kalakaua Conference Room  
King Kalakaua Building, 1<sup>st</sup> Floor 335 Merchant Street  
Honolulu, Hawaii 96813

Virtual: Zoom Webinar

Adjournment: With no further business to discuss, the Chair adjourned the meeting at 9:45 a.m.

Taken by:

/s/ Hector West

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Hector West  
Executive Officer

HW: kc

04/30/2024

Minutes approved as is.

Minutes approved with changes. See minutes of July 26, 2024