

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

MINUTES OF MEETING

Date: Friday, November 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/89725370653?pwd=2obc8v4QhsQNkxNjddDjQx3EiIMiA.1>
Zoom Phone Number: 669 900 6833
Meeting ID: 898 2537 0653
Passcode: 834502

Zoom Recording Link:

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
Jon Arbles, CPA, Vice Chairperson
Robert Kawahara, CPA, Member
Alexander Smith, CPA, Member
Christopher Lee, CPA, Member
Wendell Lee, CPA, Member
Zachary Johnson, CPA, Member (Virtual)

Excused: Isabella Gary, Public Member

Staff Present: Hector West, Executive Officer (“EO West”)
Christopher Leong, Deputy Attorney General (“DAG”)
Marc Yoshimura, Secretary
Johnny Li, Technical Support

Guest(s):

Virtual Meeting Instructions: A short video regarding virtual meetings was played for attendees.
Chairperson Miyashiro 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: Chairperson Miyashiro 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 8:47 a.m.

Chair's Report: Announcement

None

Approval of Minutes: Approval of the Minutes of the September 27, 2024 Minutes

Chairperson Miyashiro notified the members that the minutes from September 27, 2024 is not yet available. The approval of the September 27, 2024 minutes is deferred.

Executive Officer's Report: Audit Results

EO West reported that audit had so far the following compliance report:

90% with CPAs without Permit to Practice (PTP)
94% with CPAs with PTP
95% with Firm Permit to Practice (FPTP)

The main issue of no-response is that the certain audit letters were returned. For CPAs some licensees submitted certificates with different names such as using Bill on the certificate if the licensee's name is William.

Continuing Professional Education (CPE)

The Board's website was updated to remind CPA licensees that when submitting their Continuing Professional Education (CPE) they must submit at least 20 credits from the first biennium.

Mr. Kawahara asked the resolution to rectify if they made 80 CPE, but missed the 20 CPE on the first biennium.

Chairperson Miyashiro responded that a warning is issued.

Executive Session At 8:53 a.m., it was moved by Mr. Kawahara, seconded by Vice Chairperson Arbles, and unanimously carried to enter into executive session pursuant to HRS section 92-5(a)(1), to consider and evaluate personal information relating to individuals applying for the professional or vocational licenses cited in HRS section 26-9, and to consult with Christopher Leong, Deputy Attorney General, on

questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities pursuant to section 92-5(a)(4).

At 8:57 a.m., it was moved by Vice Chairperson Arbles, seconded by Mr. Kawahara to move out of executive session and to reconvene to the Board's regular order of business.

CPA Scores Extension Report

Upon a motion by Vice Chairperson Arbles, seconded by Mr. Smith, it was voted on and unanimously carried to deny the score extension request of Abdallah Seko based on the evidence submitted.

Correspondence

FEMA Educational Credits

Chairperson Miyashiro stated there was an inquiry on accepting Federal Emergency Management Agency (FEMA) qualified credits for licensure if the FEMA course is transferred to the UH system.

EO West stated that the Board only accepts credits from national and regionally accredited colleges. The inquiry has to do with FEMA being transferred to the UH system and if the UH system accepts the credits from FEMA does the Board accept the credits?

Vice Chairperson Arbles asked if the 30 credits are for upper-level business education.

EO West stated the 30 credits are just to meet the additional 30 credits of the 150 required credits, not for upper business education.

Mr. Kawahara stated that he did look up FEMA credits and as long as the college transcript being submitted counts it as a credit then he is not opposed to it. He also mentioned CLEP credits and AP credits that would be accepted so as long as the transcript shows the credits are accepted by the college.

Vice Chairperson Arbles stated that there is nothing that states the Board can deny it.

Mr. Kawahara stated that he could not find any connection between receiving federal funds and accepting FEMA credits. The only thing he was not comfortable with is that FEMA's classes are self-proctored. If the university accepts the credit that should be acceptable.

Mr. Smith wanted clarification if it has to be accepted through the university.

EO West said right now credits from FEMA are not acceptable unless the board is OK with it.

DAG stated it just needs consensus by the Board. DAG stated that if the university accepts the credit and the university shows it as a college transcript then there is no difference.

Vice Chairperson Arbles said as long as the university takes responsibility for it.

Non-Attest Clarification

Chairperson Miyashiro stated there was an inquiry to the Board whether out of state CPA firm can perform non-attest services in Hawaii such as tax preparation and financial statements preparation without CPA license firm permit to practice. The Chairperson stated that if you are holding out to be a CPA then you need to obtain a permit. The issue of attest v non-attest is not the issue because they are holding out to be CPA to do any services. If you are holding out to be a CPA then if the client is in Hawaii then they must obtain a permit.

Vice Chairperson Arbles is in agreement with Chairperson Miyashiro. As an example, the inquirer in the email implies to the people of Hawaii he is licensed in Hawaii since the email states he is CPA. He does not state he is not license to practice in Hawaii.

Executive Session

At 9:08 a.m., it was moved by Wendell Lee, seconded by Vice Chairperson Arbles, and unanimously carried to enter into executive session pursuant to HRS section 92-5(a)(1), to consider and evaluate personal information relating to individuals applying for the professional or vocational licenses cited in HRS section 26-9, and to consult with Christopher Leong, Deputy Attorney General, on questions and issues pertaining to the Board's powers, duties, privileges, immunities, and liabilities pursuant to section 92-5(a)(4).

At 9:12 a.m., it was moved by Vice Chairperson Arbles, seconded by Wendell Lee to move out of executive session and to reconvene to the Board's regular order of business.

Applications:

Ratification of CPA Permit to Practice

Upon a motion by Wendell Lee, seconded by Alexander Smith, it was voted on and unanimously carried to approve the ratification of CPA Permit to Practice.

William Francis C Woo	CPA6277
Pamela Hill	CPA6339
Jinhua Li	CPA6364
Yan Liann Bowers	CPA6366

Approval of Firm and Trade Names

Upon a motion by Wendell Lee, seconded by Alexander Smith, it was voted on and unanimously carried to approve the following firm and trade names:

- i. TK CPA LLC

CPA Applications

Upon a motion by Vice Chairperson Arbles, seconded by Mr. Kawahara, it was voted on and unanimously carried to approve the CPA Applications:

- i. Karly C Torii
- ii. Jenna Sarah Morikuni
- iii. Dan Wesley Barton
- iv. Nazanin Benyamini
- v. Davied R Aiello
- vi. David J Keller
- vii. Kenneth B Teasdale
- viii. Michael W VanderKlught
- ix. Takunori Ebina
- x. Quiaojing Qiu
- xi. Eunjee Park Otake
- xii. Micah J Vankalsbeek
- xiii. Monica Virginia Briceno Carrasquero
- xiv. Mandy L Situ
- xv. Richard Andrew Schuler
- xvi. Solomon U Bien
- xvii. Takeo Gotoh
- xviii. Yuna Kim
- xix. Glenn Charles Hager
- xx. Jaren Jose I de Hitta

Permitted Interaction Group (PIG) Reports to the Board

DAG Leong stated that the way the law is setup, the board can only present the report. The board cannot discuss the report. It needs to be put on the agenda for the next meeting to be discussed.

Chairperson Miyashiro presented the report on the PIG:

- Members of the PIG are Wendell Lee, Christopher Lee, Vice Chairperson Arbles, and Chairperson Miyashiro. This does not constitute a quorum.
- Members discussed revising the current requirement for CPA licensure:
 - They decided to move forward for licensure to have baccalaureate degree which is a current requirement.
 - Do away with additional 30 credits
 - In terms of experience the members decided with a total of 3 years experience which is a total of 2 years of experience that is always there and an additional 12 months as an alternative to the 30 credits.

- The 30 credits is not taken off, but gives an alternative pathway by requiring 12 months of experience
- A CPA license application will have:
 - a baccalaureate degree,
 - experience would be 3 years as one option,
 - and additional 30 credits if applicant want to.
- The Board is interactive with outside groups to sponsor the bill for the next legislative session.

Next Meeting: Chairperson Miyashiro announced the next scheduled meeting.

Date: TBD
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 9:57 a.m.

Reviewed by:

/s/ Hector West

Hector West
Executive Officer

Taken by:

/s/ Hector West

Hector West
Executive Officer

HW: hw

11/21/2024

[X] Minutes approved as is.

[] Minutes approved with changes. See minutes of _____