

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

MINUTES OF MEETING

Date: Friday, March 14, 2025

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/87498463279?pwd=BukUYiSsNdla0laD8SrRhmr9UhzBNs.1>

Zoom Phone Number: 669 900 6833  
Meeting ID: 874 9846 3279  
Passcode: 146101

YouTube Recording Link: <https://youtu.be/z59hdilki-k?si=ZWKJdExJm1Ge6WP0>

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 (Virtual)  
Robert Kawahara, CPA, Member (Virtual)  
Alexander Smith, CPA, Member  
Zachary Johnson, CPA, Member  
Isabella Gary, Public Member

Excused: Christopher Lee, CPA, Member  
Wendell Lee, CPA, Member

Staff Present: Hector West, Executive Officer (“EO West”)  
Jordan AK Ching, Deputy Attorney General (“DAG”)  
Cortnie Tanaka, Secretary  
Julie Halapio, Secretary

Guest(s): Lei S. Fukumura, Special Deputy Attorney General (“SDAG”)  
Candace (Virtual)  
Erica Forham (Virtual)  
Tayler (Virtual)  
Tatiana (Virtual)

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. 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 8:37 a.m.

Chairperson Miyashiro stated that there will be a revision to the agenda by switching agenda number 7 to agenda number 1.

Chapter 91, HRS  
Adjudicatory Matters

In the Matter of the Certified Public Accountant's License of Tricia Ann K.C. Mangubat, formerly known as Tricia Ann K Castro; ACC 2022-22-L; Settlement Agreement Prior to Filing of Petition for Disciplinary Action and Board's Final Order; Exhibit "A".

SDAG Lei S. Fukumura provided a summary of the settlement agreement.

Upon a motion by Chairperson Miyashiro, seconded by Mr. Smith, it was voted on and unanimously carried to approve the Settlement Agreement for Tricia Ann K.C. Mangubat.

Chairperson's Report:

Quarterly Western Regional Call with NASBA

Chairperson Miyashiro asked if there is any testimony for this agenda. There was none.

Chairperson Miyashiro stated he participated in the quarterly Western Regional call with NASBA. One of the topics discussed was private equity firms acquiring various CPA firms. The other topic was the changes in the licensing requirements from 150 credits to 120 credits. Other states are now making changes to this requirement.

NASBA Annual Western Regional Meeting

Chairperson Miyashiro stated that the NASBA Annual Western Regional meeting is scheduled for June 17, 2025 to June 19, 2025 in New Orleans. If a board member wants to attend there is a NASBA scholarship for new members who have not attended regional meetings yet. NASBA provides an orientation for new members.

Approval of Minutes:

**Approval of the Minutes of the January 17, 2025 Minutes**

Chairperson Miyashiro asked if there is any testimony for this agenda. There was none.

Upon a motion by Mr. Johnson, seconded by Mr. Kawahara, it was voted on and unanimously carried to approve the January 17, 2025 Minutes.

Executive Officer's  
Report:

**2025 Legislative Session**

Chairperson Miyashiro asked if there is any testimony for this agenda. There was none.

*i. HB983 HD1-Relating to Certified Public Accountants*

*Establishes an alternative pathway to licensure for certified public accountant license applicants by permitting applicants to demonstrate completion of an additional twelve months of professional experience in the practice of public accountancy or completion of no less than additional thirty semester hours of study.*

*ii. SB1291 SD1-Relating to Certified Public Accountants*

*Clarifies the education and professional experience requirements for certified public accountant license applicants to establish alternative pathways to licensure.*

EO West stated that HB983\_HD1 and SB1291\_SD1 both passed the third readings. The two Bills are alike. The only difference between the two Bills is the effective date. The Senate version has an effective date of "Approval date", while the House version has an effective date of 3000.

Chairperson Miyashiro stated that the presentation to the Committees went well. The Bill provides an alternative pathway to get license by less college credits and more experience.

Mr. Johnson asked if it is only for public accounting experience, not "Non-profit experience" and not "Government experience".

Chairperson Miyashiro stated that the Bill is written up that way.

Hawaii State Ethics Commission Financial Disclosure

EO West reminded the Board members that the annual Financial Disclosure is due on June 2, 2025. Hawaii State Ethics Commission recommends that members should use Chrome or Firefox.

2024-2025 CPE List

EO West stated that the Continuing Professional Education (CPE) list has been

updated on the Board's website to include effective date.

Ms. Gary asked about the two CPE sponsors without the "Effective Date".

EO West stated they were approved. However, he is reviewing the application form to confirm the effective dates.

#### Correspondence

#### **SOC 2 Audits**

##### Does SOC 2 Audits (IT Security) audit require FPTP registration?

Chairperson Miyashiro asked if there is any testimony for this agenda. There was none.

Chairperson Miyashiro stated there is an inquiry on system organization control (SOC) audit. If a firm provides SOC audit services to a Hawaii client is the firm required to have Firm Permit to Practice (FPTP)? The Chairperson stated it is in the framework of the AICPA and it is an attest service provided by the firm.

Mr. Johnson stated it falls under the "Practice of public accountancy". It is also under the definition section of HRS §466-3.

Vice Chairperson Arbles stated one has to be CPA to sign the SOC report.

#### Executive Session

At 8:53 a.m., it was moved by Ms. Gary, seconded by Mr. Johnson 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 Jordan Ching, 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 8:59 a.m., it was moved by Mr. Johnson, seconded by Mr. Smith to move out of executive session and to reconvene to the Board's regular order of business.

#### Applications:

#### **Applications**

##### Ratification of CPA Permit to Practice

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

Yue Liu	CPA6387
Xiugi Li	CPA6379
Wei Zhang	CPA6193
Erica R Pralle	CPA6417
Kristine Lee Malmanis	CPA6415

Jean Marie Dietrich	CPA6419
Raymond Ali Yousuke Kato De Lang	CPA6422
Maria E Mora	CPA6418
Colin Kronmiller	CPA6416
Taylor Michiko Maihui	CPA6427
Dan Wesley Barton	CPA6397
Samantha Ann Stippich	CPA6424
Jaclyn Leigh Morrocco	CPA6376
Srinivasa Venkat	CPA6369
Emi Inoue	CPA6203

#### Approval of Firm and Trade Names

Upon a motion by Ms. Gary, seconded by Mr. Smith, it was voted on and unanimously carried to approve the following firm and trade names:

- i. Next Peak CPA, Inc.

#### CPA Applications

Upon a motion by Mr. Johnson, seconded by Mr. Smith, it was voted on and unanimously carried to approve the CPA Applications:

- i. Tina Ka Yan Ho
- ii. Justin McCauley Bledsoe
- iii. Bryce D Becker
- iv. Tiffany Ann Stemple
- v. Tayler Yukio Mori
- vi. William Edwin Moss Jr
- vii. Kristian Lee Rickard
- viii. Hillary DeAnn Balares
- ix. Shelly Archuleta
- x. Meredith Jane Coad
- xi. Shaina Brynn Yamashita
- xii. Kevin Song
- xiii. Dallin Todd Erickson
- xiv. Fler Feldman
- xv. Adam Joseph Francis
- xvi. Bonnie Mizuki Abe
- xvii. Clint Alan Herndon
- xviii. Adam Poole
- xix. Han-Yi Kuo
- xx. Harriet Anne Strothers
- xxi. Mieko Nakajima Gooch
- xxii. Crystal Anne Coleman

Upon a motion by Mr. Johnson, seconded by Mr. Smith, with Chairperson Miyashiro recusing, it was voted on to approve the following CPA applications:

- i. Elizette Mae A Pinter

CPE Sponsor Agreement

Upon a motion by Mr. Smith, seconded by Ms. Gary, it was voted on and unanimously carried to approve the CPE Sponsor Agreement:

- i. Heartfelt Legacy Foundation

Next Meeting:

Date: May 30, 2025  
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 9:03 a.m.

Reviewed by:

Taken by:

/s/ Hector West

/s/ Hector West

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Hector West  
Executive Officer

\_\_\_\_\_  
Hector West  
Executive Officer

HW: hw

5/12/2025

☒ Minutes approved as is.

☐ Minutes approved with changes. See minutes of \_\_\_\_\_