

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

MINUTES OF MEETING

Date: Friday, May 30, 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/83054062092?pwd=K96VmKjl10RnbaZMjclu6QU6rEeGgY.1>

Zoom Phone Number: 669 900 6833
Meeting ID: 830 5406 2092
Passcode: 806522

YouTube Link: https://youtu.be/9SJbOIY1n_U?si=ASnfCyYDW4JKqFQD

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
Wendell Lee, CPA, Member
Zachary Johnson, CPA, Member (Virtual)
Isabella Gary, Public Member

Excused: Christopher Lee, CPA, Member

Staff Present: Hector West, Executive Officer (“EO West”)
Jordan AK Ching, Deputy Attorney General (“DAG”)
Young-Im Wilson, Supervising Executive Officer (“SEO”)
Justin H. Jo, Executive Officer (“EO Jo”)
Marc Yoshimura, Secretary

Guest(s): Gianne Canonizado (Virtual)
Bobby (Virtual)
Guest (Virtual)

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

Instructions:

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 8:35 a.m.

Chairperson's Report: NASBA Western Regional Meeting

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

Chairperson Miyashiro stated that Isabella Gary will be attending the NASBA Western Regional Meeting on June 17, 2025 to June 19, 2025 in New Orleans, Louisiana.

CPA Application Forms

Chairperson Miyashiro stated that at the last meeting the board discussed a bill that was going through the legislature to change the licensure requirements for CPA. The bill passed so the CPA application has been revised to reflect the changes in licensure requirements. Drafts of the revised forms are available for the members to review.

Once administrative items are taken care of, the forms will be available on the board's website.

EO West stated that the only thing that changed is section 4-A of the CPA application.

Chairperson Miyashiro stated that the section that talks about "passing the exam before 2000" has been removed and replaced with "have you completed 12 months of professional experience in the practice of public accountancy".

EO West stated that there is no change in the experience form (Form CPA-14).

Chairperson Miyashiro noted that at the top of the "Certification of additional 12 months or public accountancy" certification is misspelled.

Vice Chairperson Ables stated that CPA-16 Part A and Part B are the same so it would make sense if CPA-14 is part of Part A. He went on to say that one of the complaints he hears is there are too many forms to fill out.

Mr. Johnson stated that Part A should be changed.

Pathways to Licensure

Chairperson Miyashiro stated there are three pathways:

- 150 credits with 1500 chargeable audit hours
- 150 credits with 24 months experience in public accountancy
- 120 credits with 24 months experience in public accountancy and an additional 12 months of professional experience in the practice of public accountancy

Mr. Johnson asked if pathway 3 is the new Part A.

EO West stated that if applicants can provide proof of one year additional professional experience in the practice of public accountancy then this will be in lieu of the additional 30 hours of education.

Wendell Lee stated that the new law does not state 120 credits. Instead, it says "required for baccalaureate degree".

EO West stated that he checked with DAG Ching to confirm that the educational requirement is still 150 credits.

Chairperson Miyashiro stated that for now it is implied that the baccalaureate degree is 120 credits.

Mr. Johnson stated that the application could be written in a "clearer" way.

Chairperson Miyashiro asked for a motion to approve the CPA application forms with comments from members being incorporated to the revisions.

Upon a motion by Wendell Lee, seconded by Vice Chairperson Arbles, it was voted on and unanimously carried to approve the CPA application.

Approval of Minutes: **Approval of the Minutes of the March 14, 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. Smith, it was voted on and unanimously carried to approve the March 14, 2025 Minutes. Wendell Lee recused himself from voting as he was not present at the March 14, 2025 meeting.

2025 Legislative Session:

2025 Legislative Session

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

Chairperson Miyashiro stated that bills HB983 HD1 and SB1291 SD1 passed.

A. 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.

B. 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.

C. Governor's Message No. 1114

This is Act 014 which turned HB983_HD1 and SB1291_SD1 into law.

Rules

Title 16, Chapter 71 of the Hawaii Administrative Rules

Chair asked if changes to Title 16, Chapter 71 of the Hawaii Administrative Rules, Section 16-71-17(b) and 16-71-17(c) require formal process.

DAG Ching stated that the changes to HAR require a formal process. Rulemaking process would have to be initiated to amend the rules so that it is in conformance with the new law.

Executive Officer's Report

Continuing Professional Education (CPE) for CPA Renewal

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

EO West stated that a new reminder will be posted on the board's website as renewal starts in November.

He stated that four (4) credits in ethics is required for CPA holders. For CPA with permit to practice (PTP) they are required to attest that they have completed 80 credits of continuing education. Of the 80 required credits, 20 credits must be from the first biennium and at least 20 credits should be from the second biennium.

Updates on August 2024 Audits

EO West discussed the results of the August 2024 audit. He stated that there were some license holders who did not respond because the audit letters were returned. These license holders will not be able to renew their CPA license. HAR §16-71-3 requires the licensee to notify the board of address changes.

HAR §16-71-3 Notification and filing of names and addresses and changes.

The current mailing address of each certified public accountant, registered public accountant, public accounting firm, and permit holder shall be registered with the board. The board shall be immediately notified in writing, of all changes.

Executive Session

At 9:07 a.m., it was moved by Chairperson Miyashiro, seconded by Ms. Gary 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 9:55 a.m., it was moved by Mr. Kawahara, seconded by Vice Chairperson Arbles to move out of executive session and to reconvene to the Board's regular order of business.

CPA Scores Extension Request

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Upon a motion by Vice Chairperson Arbles, seconded by Mr. Kawahara, it was voted "Yes" to deny the extension request for DeAngela Mencer. Mr. Johnson voted "No".

Applications:

Applications

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

Ratification of CPA Permit to Practice

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

Michiya Saito	CPA6421
Richard Andrew Schuler	CPA6409
Sheri Ann M Tengan	CPA6389
Michelle O Nelson	CPA5848
Jennifer Cowley	CPA6428

Mark H Erwin	CPA6383
Songyi Lee	CPA6234
Amanda Joy Cronk	CPA6357
Jennifer Lee Brown	CPA6380
Jonathan Thomas Foster	CPA4620
Tina Ka Yan Ho	CPA6432
Justin McCauley Bledsoe	CPA6429
Dallin Todd Erickson	CPA6434
Fler Feldman	CPA6431
Adam Joseph Francis	CPA6445
Bonnie Mizuki Abe	CPA4621
Crystal Ann Coleman	CPA6451
Shelly Archuleta	CPA6441
Spencer Tawa	CPA6375
Blake Nicholas Tom	CPA6303
Kristian Lee Rickard	CPA6439
Yu Hunt	CPA6372

Approval of Firm and Trade Names

After due consideration of the information received, it was moved by Vice Chairperson Arbles, seconded by Mr. Smith, and unanimously carried to deny the use of David J. Sales, P.A. under HRS466-10.

- i. David J. Sales, P.A

Upon a motion by Mr. Kawahara, seconded by Wendell Lee, it was voted on and unanimously carried to approve the use of Balanced CPAs LLC.

- ii. Balanced CPAs LLC

CPA Applications

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

- i. Gianne Merrill G Canonizado
- ii. Mary Joy Butac
- iii. Chie Ogino
- iv. Noah Yoshihide Higa
- v. Logan Kupaa Taylor
- vi. David Charles Wood
- vii. Soo Jeong Choi
- viii. Baifeng Wang
- ix. Heather Perry
- x. Florence Lai Yun Kamakana

- xi. Josephine Rose Ah Nee
- xii. Yang Sik Hwang
- xiii. Kazuki Nishikura
- xiv. Mitchell M Yamauchi
- xv. Jessica Lynn Cullen
- xvi. Alexander Chad Trung Le
- xvii. Mariana Alejandra Escobar
- xviii. Tatsiana Boika
- xix. Kathryn Leslie Al-Khalidi
- xx. Kaila May Augilar Alvarez
- xxi. Allysa Tolentino Marcelo
- xxii. John Erwin
- xxiii. Amy Leigh Strachan
- xxiv. Chace Shigeru Suganuma
- xxv. Chaise Ka'wi Lau

Next Meeting:

Date:	July 18, 2025
Time:	8:30 a.m.
In-Person:	King Kalakaua Conference Room King Kalakaua Building, 1 st Floor 335 Merchant Street Honolulu, Hawaii 96813
Virtual:	Zoom Webinar

Adjournment: With no further business to discuss, the Chair adjourned the meeting at 10 a.m.

Reviewed by:	Taken by:
/s/ Hector West	/s/ Hector West
_____	_____
Hector West	Hector West
Executive Officer	Executive Officer

HW

7/1/2025

[X] Minutes approved as is.
[] Minutes approved with changes. See minutes of _____