



**JOSH GREEN, M.D.**  
GOVERNOR | KE KIA'ĀINA

**SYLVIA LUKE**  
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA

**STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAI'I**  
**PROFESSIONAL AND VOCATIONAL LICENSING DIVISION**  
**DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS**  
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LICENSING ADMINISTRATOR

## **BOARD OF PUBLIC ACCOUNTANCY**

# Memo

**TO:** Honorable Sylvia Luke **FROM:** Hector West, Executive Officer

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Lt. Governor, State of Hawaii

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**PHONE:** 6-0255

**PHONE:** 6-2692

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**DATE:** 03/06/2026

**PAGES:** 5 page(s) including this page

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**RE: Board of Public Accountancy – Friday, March 13, 2026**

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Agenda of meeting is filed with your office in compliance with the "Sunshine" law, Act 166, Session Laws of Hawaii 1975.

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

**AGENDA**

**DATE:** Friday, March 13, 2026

**TIME:** 8:30 a.m.

**IN-PERSON MEETING LOCATION:** King Kalakaua Conference Room  
King Kalakaua Building, First Floor  
335 Merchant Street  
Honolulu, Hawaii 96813

**VIRTUAL:** **Virtual Videoconference Meeting – Zoom Meeting (use link below)**  
<https://dcca-hawaii-gov.zoom.us/j/86356094577?pwd=OsosT5aJYebYqkV7p1mry8kkWWxlt1.1>

**ZOOM PHONE**

**NUMBER:** 669 900 6833

**MEETING ID:** 863 5609 4577

**PASSCODE:** 060322

**AGENDA:** The agenda was posted on the State electronic calendar as required by Hawaii Revised Statutes (“HRS”) section 92-7(b).

If you wish to submit written testimony on any agenda item, please submit your testimony to [accountancy@dcca.hawaii.gov](mailto:accountancy@dcca.hawaii.gov) or by hard-copy mail to Attn: Board of Public Accountancy, P.O. Box 3469, Honolulu, HI 96801. We request submission of testimony at least 24 hours prior to the meeting to ensure that it can be distributed to the Board members.

**INTERNET ACCESS:**

To view the meeting and provide live oral testimony, please use the link at the top of the agenda. You will be asked to enter your name. The Board requests that you enter your full name, but you may use a pseudonym or other identifier if you wish to remain anonymous. You will also be asked for an email address. You may fill in this field with any entry in the email format, e.g., \*\*\*\*\*@\*\*\*mail.com.

Your microphone will be automatically muted. When the Chairperson asks for public testimony, you may click the Raise Hand button found on your Zoom screen to indicate that you wish to testify about the agenda item. The Chairperson will individually enable each testifier to unmute their microphone. When recognized by the Chairperson, please unmute your microphone before speaking and mute your microphone after you finish speaking

**PHONE ACCESS:**

If you cannot get internet access, you may get audio-only access by calling the Zoom Phone Number listed at the top on the agenda.

Upon dialing the number, you will be prompted to enter the Meeting ID which is also listed at the top of the agenda. After entering the Meeting ID, you will be asked to either enter your panelist number or wait to be admitted into the meeting. You will not have a panelist number. So, please wait until you are admitted into the meeting.

When the Chairperson asks for public testimony, you may indicate you want to testify by entering “\*” and then “9” on your phone’s keypad. After entering “\*” and then “9”, a voice prompt will let you know that the host of the meeting has been notified. When recognized by the Chairperson, you may unmute yourself by pressing “\*” and then “6” on your phone. A voice prompt will let you know that you are unmuted. Once you are finished speaking, please enter “\*” and then “6” again to mute yourself.

For both internet and phone access, when testifying, you will be asked to identify yourself and the organization, if any, that you represent. Each testifier will be limited to five minutes of testimony per agenda item.

If connection to the meeting is lost for more than 30 minutes, the meeting will be continued on a specified date and time. This information will be provided on the Board’s website at <https://cca.hawaii.gov/pvl/boards/accountancy/meeting-schedule/>.

Instructions to attend State of Hawaii virtual board meetings may be found online at <https://cca.hawaii.gov/pvl/files/2020/08/State-of-Hawaii-Virtual-Board-Attendee-Instructions.pdf>.

1. **Roll Call**, Quorum, Call to Order – HRS §92-3 Open Meetings and HAR §16-89-70 Oral testimony

2. **Chairperson’s Report**

A. NASBA Tracking of Applicants Using the Alternative Pathway

States tracking of CPA applicants using alternative pathway to CPA licensure.

3. **January 16, 2025 Minutes**

The Board may enter into Executive Session to consult with the Board’s attorney on questions and issues pertaining to the Board’s powers, duties, privileges, immunities, and liabilities in accordance with HRS section 92-5(a)(4) to review the executive session minutes.

4. **Executive Officer’s Report**

A. 2026 Audit

Audit letters were sent out in February 2026 for CPA with Permit to Practice (PTP), CPA without PTP, and Firm Permit to Practice (FPTP). The deadline is April 30, 2026.

B. Accountancy Licensee Database (ALD)

ALD is maintained by the National Association of State Boards of Accountancy (NASBA). The goal is to house all 55 jurisdictions’ on CPA licensing. The public facing version of the ALD database is CPAverify.org.

The Board approved the Hawaii Board of Public Accountancy to join ALD back in July 2025. However, the initial cost to start the process is still being reviewed.

5. **Applications**

The Board may move into 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;”, (Board will vote in Open Meeting.)



Virtual: Honolulu, Hawaii 96813  
Zoom Meeting

7. **Adjournment**

***If you need an auxiliary aid/service or other accommodation due to a disability, contact Hector West at (808)586-2692 or [accountancy@dcca.hawaii.gov](mailto:accountancy@dcca.hawaii.gov) as soon as possible, preferably two business days prior to the scheduled meeting. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.***

03/05/26