

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

MINUTES

Date: September 24, 2021

Time: 8:30 a.m.

Place: Virtual Videoconference Meeting – Zoom Webinar
(use link below)
<https://dcca-hawaii-gov.zoom.us/j/96017863002>

Present: Gary Y. Miyashiro, CPA, Chairperson
Edward L. Punua, CPA, Vice-Chairperson
Christopher K. Lee, CPA, Member
Jon Arbles, CPA, Member
John W. Roberts, CPA, Member
Terrence H. Aratani, Public Member
Brian Uemori, Public Member
James Paige, Deputy Attorney General (“DAG”)
Kedin C. Kleinhans, Executive Officer (“EO”)
Leanne Abe, Secretary
James Skizewski, Technical Support
Kawehi Mau, Technical Support

Excused: None.

Guest(s): James

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).

A brief video was played to explain procedures for this virtual meeting and how members of the public can participate and interact with the Board during the meeting.

Call to Order: Chairperson Miyashiro welcomed everyone to the meeting and proceeded with a roll call of the Board members. All Board members confirmed they were present.

There being a quorum present, Chairperson Miyashiro called the meeting to order at 8:33 a.m.

Chairperson Miyashiro provided verbal instructions to attendees on how to connect to the meeting via Internet or through phone access. He reminded attendees that all microphones will be

muted. If anyone would like to speak, they may select the raise hand button, and when called upon they will be limited to five minutes of testimony per agenda item.

Election of
Officers (Vice-
Chairperson):

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item. There were none.

Chairperson Miyashiro requested that Board members could either indicate their interest in, or nominate member(s) for the position of Board Vice-Chairperson. Mr. Roberts nominated Mr. Punua for the position of Vice-Chairperson. Mr. Punua expressed his interest in the position. No further members expressed an interest and no further nominations were made for the position of Vice-Chairperson. Mr. Aratani seconded the motion, and it was unanimously carried to elect Mr. Punua as Vice-Chairperson.

Approval of the
Minutes of the
August 27, 2021
Board Meeting:

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item. There were none.

After discussion, it was moved by Mr. Aratani, seconded by Vice-Chairperson Punua, and carried by a majority, with the exception of Mr. Roberts and Mr. Uemori, who abstained from voting on this matter, to approve the August 27, 2021 meeting minutes as circulated.

Applications:

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item. There were none.

At 8:41 a.m., it was moved by Vice-Chairperson Punua, seconded by Mr. Aratani, and unanimously carried to enter into Executive Session to consider and evaluate personal information relating to individuals applying for licensure in accordance with HRS section 92-5(a)(1), and 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). (Note: Board and staff moved to Teams.)

EXECUTIVE SESSION

At 8:51 a.m., it was moved by Mr. Aratani, seconded by Mr. Arbles, and unanimously carried for the Board to move out of Executive Session.

Applications:

A. CPA Certification

After discussion, it was moved by Mr. Aratani, seconded by Mr. Roberts, and unanimously carried to defer decision-making on applicant 5) Hanna C. Oliver and approve the following applications for certification:

- 1) Jodi L.Y. Backman
- 2) Owen Dayton
- 3) Maeghan I. Hutchins
- 4) Pamela P. Klein
- 6) Jessica R. Roster
- 7) Jennifer A. Sasaki
- 8) David H. Smith
- 9) Ruby A. Villegas
- 10) Michelle M. Yu

B. Ratification of Individual CPA Permit to Practice

After discussion, it was moved by Vice-Chairperson Punua, seconded by Mr. Roberts, and unanimously carried to ratify the approval of the following issued CPA Permits to Practice:

- 1) David W. Haslip
- 2) Miriam F. Mueller

C. Ratification of Firm Permit to Practice

After discussion, it was moved by Mr. Aratani, seconded by Vice-Chairperson Punua, and unanimously carried to ratify the approval of the following issued Firm Permits to Practice:

- 1) TA Kamikawa CPA LLC
(FFTP-1318)
- 2) Benilda G. Mercado, CPA, LLC
(FFTP-1319)
- 3) Beyond Bookkeeping LLC
(FFTP-1320)

D. Ratification of Firm Trade Name

After discussion, it was moved by Mr. Aratani, seconded by Mr. Roberts, and unanimously carried to ratify the approval of the following firm trade name:

- 1) CJ Park CPA LLC

Executive Officer's Report:

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item. There were none.

A. American Institute of CPAs (AICPA) Peer Review Board Meeting and Draft Standards

EO Kleinhans attended the virtual AICPA Peer Review Board Meeting on September 2, 2021. The board discussed its amended draft standards primarily to incorporate advances in technology. He briefly summarized the amendments:

- Removes the requirement for most procedures in a system review to be performed at the reviewed firm's office
- Changes requirements for on-site office visits in system reviews
- Removes requirements for surprise engagements in system reviews
- Removes the term "significant deficiency"
- Removes requirement that peer review documents for single audit engagements be included in materials for Report Acceptance Body meetings
- Removes performing and reporting on reviews of quality control materials

Meeting attendees expressed concerns on the removal of certain requirements that were viewed necessary, and as a result, the AICPA Peer Review Board will propose a revised draft for further review and consideration.

B. Status Update on Amendments to Hawaii Administrative Rules Chapter 71

EO Kleinhans indicated that he received the proposed final draft and summary page from the DCCA Administrative Services Office and carefully reviewed the draft for accuracy. The Administrative Services Office is processing the requested changes and upon completion, route the rule package for signatures.

Standing Committee Reports:

Chairperson Miyashiro asked if any members of the public would like to provide oral testimony on this agenda item. There were none.

A. Quarter 1 CPA Examination Results and Ratification

B. Quarter 2 CPA Examination Results and Ratification

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EO Kleinhans stated that this agenda item will be deferred to the next meeting.

Next Board Meeting: Friday, October 29, 2021
8:30 a.m.
Virtual Zoom Webinar

Announcements: None.

Adjournment: There being no further discussion, the meeting adjourned at 9:01 a.m.

Reviewed and approved by:

Taken and recorded by:

/s/ Kedin C. Kleinhans

/s/ Leanne Abe

Kedin C. Kleinhans
Executive Officer

Leanne Abe
Secretary

KCK:la

10/15/21

- Minutes approved as is.
 Minutes approved with changes. See minutes of.