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

AGENDA

DATE: Friday, November 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/88335249254?pwd=pZxDdX6h1gfc6rLQxpZkBqbVKfaNxk.1

ZOOM PHONE NUMBER: 669 900 6833
MEETING ID: 883 3524 9254
PASSCODE: 616034

'ŌLELO TV: Subject to the availability of 'Ōlelo personnel, members of the public may also view the meeting by televised live broadcast on 'Ōlelo TV.

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 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. **Minutes of September 18, 2026**

   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.

3. **Chairperson's Report**

   i) NASBA Annual Meeting 2026

      Report on National Association of State Boards of Accountancy's (NASBA) 119th Annual Meeting.

   ii) Updates and Changes to the CPA Exam

      a. Score Release Dates
      b. CPA Exam Cloud Driver
      c. Consideration of Extension Requests

   iii) Private Equity and Alternative Practice Structures – NASBA White Pages

      Overview of NASBA's Alternative Practice Structures (APS) & Private equity (PE).

4. Executive Officer's Report

   i. Mandatory Ethics Training

      All state legislators, state employees, and members of the state boards and commissions are required to complete an ethics course as part of their initial ethics training requirement, and repeat the training once every four years.

      Hawaii State Ethics Commission Ethics Training
      https://ethics.hawaii.gov/training/

ii. Financial Disclosures

Annual Financial Disclosure can be accessed at the link provided below. Hawaii State Ethics Commission recommends Google Chrome or Mozilla Firefox.
https://ethics.hawaii.gov/disclosure-e-filing/

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.)

A. Ratification of CPA Permit to Practice

i.	Jamie Hirai	CPA6078
ii.	Guangqian Lan	CPA6630
iii.	Thomas Kentro Fukata	CPA6635
iv.	Autum T Smith	CPA6638
v.	Daniel W Marks	CPA6642
vi.	Jakeb K Wood	CPA6484
vii.	Sierra Sumiko Doi	CPA6497
viii.	Kevin McIntyre	CPA6627
ix.	Debra J Kohnle	CPA6631
x.	Jared Postlehwaite	CPA6618
xi.	Karyn A Nunn	CPA6634
xii.	Christopher J Cryderman	CPA6541
xiii.	Reyn S Wicklund	CPA5671
xiv.	Joshua Edward White	CPA6646
xv.	Jennifer Anne Rock	CPA6608

B. Approval of Firm and Trade Names

i. Keep Simple CPA

C. CPA Applications

i. Jessica Vacchio
ii. Craig Hunter
iii. Ali Ayumi Yoshida
iv. Richard B Eggleston
v. Hillary Wheatley
vi. Michael J Good
vii. Breana S Villwock
viii. Aden A Kinoshita
ix. Ian G Macdonald
x. Charles Henry Efhan
xi. Zachary S Dotzauer
xii. Cierra E Leopoldino-Wadleigh
xiii. Kevin J Zaugg

xiv. Terry Li
xv. Jamie L Essenmacher
xvi. Christopher S Tilley
xvii. Robert Lee Adams Jr

6. **Next Meeting**:

Date:	January 26, 2027
Time:	8:30 a.m.
Location:	King Kalakaua Conference Room King Kalakaua Building, 1st Floor 335 Merchant Street Honolulu, Hawaii 96813
Virtual:	Zoom Meeting

7. **Adjournment**

If you need an auxiliary aid/service or other accommodation due to a disability, contact the Board at (808)586-2692 or 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.

11/05/26