

LINDA LINGLE  
GOVERNOR

JAMES R. AIONA, JR.  
LT. GOVERNOR



LAWRENCE M. REIFURTH  
DIRECTOR

CELIA C. SUZUKI  
ACTING LICENSING ADMINISTRATOR

## BOARD OF PUBLIC ACCOUNTANCY

STATE OF HAWAII  
PROFESSIONAL AND VOCATIONAL LICENSING DIVISION  
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

P.O. Box 3469  
HONOLULU, HAWAII 96801  
[www.hawaii.gov/dcca/pvl](http://www.hawaii.gov/dcca/pvl)

February 9, 2010

### **REPORT TO THE HAWAII STATE LEGISLATURE REGULAR SESSION 2010, PURSUANT TO ACT 172, SLH 2009, RELATING TO PUBLIC ACCOUNTANCY**

This report is filed pursuant to Act 172, SLH 2009, which requires the Department of Commerce and Consumer Affairs (“DCCA”) to notify the Legislature in writing upon the final adoption of administrative rules pursuant to Chapter 91, Hawaii Revised Statutes (“HRS”), prescribing the methods and requirements for a firm to apply for and obtain a permit to engage in the practice of public accountancy pursuant to HRS Section 466-7, as that section read on the day before July 6, 2009, the effective date of the Act. The Board of Public Accountancy (“Board”) is responding to the Legislative request on behalf of the DCCA.

Act 172 amended HRS Chapter 466, Relating to Public Accountancy, by suspending the requirement that accounting firms obtain a permit to actively engage in the practice of public accountancy, through the repeal of the requirement, as provided in HRS Section 466-7, until one hundred eighty days after the effective date of administrative rules establishing the methods and requirements for obtaining a firm permit.

On January 20, 2010, the proposed amendments to Hawaii Administrative Rules (“HAR”) Title 16, Chapter 71, Relating to Certified Public Accountants and Public Accountants, received the Governor’s final approval for adoption, at which time the rules were transmitted to the Lieutenant Governor’s Office where they were posted for the required ten (10) days before official adoption. As determined by HRS Section 91-4(b), the effective date of the rules is January 30, 2010; therefore, pursuant to Act 172, on July 29, 2010, or one hundred eighty (180) days after the effective date of the rules, HRS Sections 466-7 and 466-8, shall be reenacted in the form in which they read on the day before July 6, 2009, the effective date of Act 172.