
HOUSE CONCURRENT RESOLUTION

REQUESTING THE BOARD OF PUBLIC ACCOUNTANCY TO CONVENE A MEETING
TO DISCUSS ISSUES FACING THE ACCOUNTING PROFESSION.

1 WHEREAS, to become a certified public accountant, an
2 applicant must meet a variety of requirements, which include
3 successful completion of a national uniform certified public
4 accountancy examination, education, and experience requirements;
5 and
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7 WHEREAS, the accounting profession in Hawaii is composed of
8 over two thousand five hundred licensed certified public
9 accountants in government, industry, and academia, and
10 individuals actively engaged in public accountancy; and
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12 WHEREAS, certified public accountants are licensed under
13 chapter 466, Hawaii Revised Statutes, and chapter 16-71, Hawaii
14 Administrative Rules (Department of Commerce and Consumer
15 Affairs), which further define the requirements to obtain and
16 renew a permit to practice; and
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18 WHEREAS, ensuring the competence of licensed certified
19 public accountants is important, and the primary benefit is to
20 protect the public; and
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22 WHEREAS, the applicable rules are administered by the Board
23 of Public Accountancy within the Department of Commerce and
24 Consumer Affairs; and
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26 WHEREAS, many states across the nation have considered or
27 have enacted enhancements to the regulation of certified public
28 accountants, including peer review requirements and provisions
29 dealing with interstate practice; and
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31 WHEREAS, national models for legislation and rules have
32 been jointly proposed by the National Association of State



