

**PRESENTATION OF THE
BOARD OF PUBLIC ACCOUNTANCY**

**TO THE SENATE COMMITTEE ON
COMMERCE AND CONSUMER PROTECTION**

**TWENTY-SIXTH LEGISLATURE
Regular Session of 2012**

**Wednesday, March 28, 2012
9:30 a.m.**

WRITTEN TESTIMONY ONLY

**TESTIMONY ON HOUSE BILL NO. 2169, H.D. 2, RELATING TO PUBLIC
ACCOUNTANCY.**

**TO THE HONORABLE ROSALYN H. BAKER, CHAIR,
AND MEMBERS OF THE COMMITTEE:**

The Board of Public Accountancy ("Board") thanks you for the opportunity to present written testimony on House Bill No. 2169, H.D. 2, Relating to Public Accountancy.

The purpose of this bill is to establish a peer review process for public accounting firms that engage in attest work.

The administrative rules to implement Act 66, SLH 2010, which requires a CPA firm that has engaged in Hawaii attest work to have this work reviewed as a condition of renewing its firm permit to practice, have been approved by the Board and are undergoing the processes required to proceed to public hearing. These draft rules encompass the work of the Board's Investigative Committee on Peer Review, and recommendations and comments from the Hawaii Association of Public Accountants, the Hawaii Society of Certified Public Accountants, the American Institute of Certified

Public Accountants, the Accountants Coalition, and other interested stakeholders. A copy of the approved draft rules is attached to this testimony for your review.

While working to finalize the administrative rules, the Board engaged in a parallel discussion of the rules, House Bill No. 2169, H.D. 2, and Senate Bill No. 2421, S.D. 1, to see how the provisions in these bills compared with its final draft rules. It appears that these bills represent a statutory alternative to the rules that were approved by the Board. While the Board recognizes the importance of expeditious implementation of a peer review process, it urges this committee to allow the Board to complete that implementation by rule rather than statute.

However, if this committee is inclined to implement the peer review process through this House Bill or the Senate measure, the Board offers the following comments, focusing on the differences, if any, between this bill and Senate Bill No. 2421, S.D. 1, for which this committee has previously heard the Board's testimony:

1. Sections 466-A through 466-G; section 466-H; sections 466-J through 466-M

The provisions of nine sections (466-A through 466-G, 466-K, and 466-M) are identical. Of the remaining four sections, three sections (466-H, 466-J, and 466-L) include only non-substantive variations.

2. Section 466-I Appeals.

The provisions of section 466-I differ between the two proposals. Both bills provide for a process to appeal a "pass with deficiency" or "fail" rating that may result in disciplinary action by the Board against a CPA firm with such a rating. However, Senate Bill No. 2421, S.D. 1, specifies that the Board may restrict a firm's or an individual's ability to perform attest work or certain types of attest work in Hawaii or for

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Hawaii engagements based on these types of findings or conclusions of a firm's peer review. The House measure does not include these provisions. Instead, House Bill No. 2169, H.D. 2 allows the Board to deny, terminate, or not renew a firm's permit to practice, based on these types of ratings.

Both measures differ from the Board's administrative rules which intend that the peer review program be implemented for educational and remedial purposes, as mandated by Act 66. The Board believes that a CPA firm should be sanctioned only for non-cooperation with the recommendations of the qualified reviewer, and that the CPA firm would be able to appeal such sanctions pursuant to the appeal rights already in place for licensees in HRS chapter 466.

In the Board's administrative rules, a CPA firm is not required to divulge the rating it received in a peer review report because, although required by the administering entity and sponsoring organization for their purposes, the Board would not need to know the CPA firm's rating. Instead, the Board would require the CPA firm to represent on its renewal documents that it has undergone a peer review, a PCAOB inspection, and/or an agreed-upon procedures engagement that has included at least one Hawaii attest engagement, and this representation would be sufficient to provide evidence that the firm has complied with the peer review requirement for permit renewal.

The Board envisions the Hawaii peer review program to include a random audit of firm permits to practice to verify the accuracy of a CPA firm's representation on renewal documents that it has undergone a peer review and/or a PCAOB inspection and/or a supplement or agreed-upon procedures engagement in accordance with the

appropriate standards. This procedure is comparable to how the Board verifies compliance with its requirement that a CPA earn continuing professional education ("CPE") for the renewal of the CPA's individual permit to practice. Those procedures call for the CPA to certify to having obtained the requisite CPE on his or her renewal documents. Similarly, in this case, a CPA firm would be held accountable for its representation on its renewal documents that it has undergone the appropriate review or inspection. Also, the CPA firm would be required to retain its peer review reports for at least two biennial renewal periods and provide them as verification should its firm permit to practice be selected in the random audit, similar to what is required of the CPA should the CPA's renewal documents be selected in the Board's random audit of individual permits to practice.

3. Section 466-L Peer review oversight committee.

As stated earlier, there are no variations between this section of the bill and section 466-L of Senate Bill No. 2421, S.D. 1. However, there are differences between this section and the Board's administrative rules. Following the best practices of other states and jurisdictions that require peer review, the Board's rules allow for the discretionary establishment of a peer review oversight committee to assist the Board in administering the peer review program. Fielding CPAs to voluntarily serve on such a committee is of concern because of the smaller pool of candidates here in Hawaii, (1500 CPAs with a permit to practice, a total which includes out-of-State CPAs), as opposed to other states with much larger pools of CPAs in practice from which to attract and acquire volunteers. The required qualifications of these committee members that are described in the bill would further reduce the number of CPAs who could serve.

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Also, committee members would be true volunteers who, like the members of the Board, would not receive any compensation or reimbursement for expenses.

The Board is also concerned that although both bills require the peer review oversight committee and mandate its responsibilities, there is no contingency for the very real possibility that the Board is unable to attract and retain members. These described responsibilities cannot be fulfilled if sufficient membership cannot be maintained.

In closing, the Board would like to respectfully request that this Committee consider that the Board's approved set of administrative rules is moving forward towards adoption. The Board believes that its rules provide a workable system of peer review that is in full compliance with Act 66.

Thank you for the opportunity to submit written testimony on House Bill No. 2169, H.D. 2.

DRAFT

March 13, 2012

“§16-71-8 Definitions. As used in this chapter:

“Administering entity” means the entity contracted by the board to assist the board in administering the peer review program.

“Agreed-upon procedures engagement” means a study, appraisal, or review of one or more aspects of the professional work of a CPA firm that issues reports on Hawaii attest work, by a qualified reviewer.

“Agreed-upon procedures engagement standards” means the standards and guidelines that a qualified reviewer follows to conduct an agreed-upon procedures engagement as specified in this chapter and chapter 466, HRS.

“AICPA” means the American Institute of Certified Public Accountants.

“Attest” has the same meaning as provided in section 466-3, HRS.

“Board” means the State board of public accountancy.

“CPA” means certified public accountant or certified public accounting.

“CPA firm” means a firm that engages in the practice of public accountancy.

“Firm” means a sole proprietorship, corporation, partnership, limited liability company, or limited liability partnership.

“Hawaii attest work” means attest work performed by a CPA firm located in or outside of this State for clients located in this State, or attest work performed by a CPA firm located in this State for clients located in or outside of this State

“Hawaii peer review program” or “peer review program” means the peer review process and requirements specified in this chapter and chapter 466, HRS.

“Non-cooperation” means the refusal by a CPA firm to take affirmative action appropriate to remediate departures from professional standards identified in its peer review, agreed-upon procedures engagement, and/or PCAOB inspection.

“PCAOB” means the Public Company Accounting Oversight Board or other successor regulatory entity under federal law.

"Peer review" means a study, appraisal, or review of one or more aspects of the professional work of a CPA firm that issues attest reports, by a qualified reviewer.

"Peer review oversight committee" means the committee established by the board to assist the board in overseeing the peer review program.

"Peer review report" means the final report issued by a qualified reviewer pursuant to the requirements in this chapter and chapter 466, HRS.

"Peer review standards" means the standards and guidelines that a qualified reviewer follows to conduct a peer review as specified in this chapter and chapter 466, HRS.

"Qualified reviewer" means a person or persons who meet the peer reviewer requirements specified in this chapter and chapter 466, HRS.

"Reviewed firm" means a firm that is the subject of or is undergoing a peer review and/or agreed-upon procedures engagement in accordance with the provisions of this chapter and chapter 466, HRS.

"State" means the State of Hawaii. [] (Auth: HRS §466-4) (Imp: HRS §§466-4, 466-5, 466-6, 466-13)

SUBCHAPTER 10

PEER REVIEW

§16-71-70 Purpose and intent. (a) The Hawaii peer review program is established by the board as a requirement to renew the Hawaii firm permit to practice of a CPA firm that performs Hawaii attest work. A CPA firm that does not perform Hawaii attest work shall be exempt from the peer review program.

(b) The purpose and intent of the peer review program is to improve the quality of Hawaii attest work, including but not limited to auditing work and financial reporting.

(c) Except as otherwise provided in this chapter or chapter 466, HRS, the Hawaii peer review program is intended to be for educational or remedial, not punitive, purposes. [] (Auth: HRS §466-4, 466-13) (Imp: HRS §466-13)

§16-71-71 Peer review program; peer review and agreed-upon procedures standards.

(a) The peer review program shall consist of:

- (1) Peer reviews of a CPA firm's Hawaii attest work for non-publicly traded entities; provided that such peer reviews shall be done in accordance with

the peer review standards of a recognized national accountancy organization whose standards are generally accepted by other regulatory authorities in the United States and are acceptable to the board, including but not limited to the peer review standards of the AICPA;

- (2) Agreed-upon procedures engagements of a CPA firm's Hawaii attest work for non-publicly traded entities; provided that such agreed-upon procedures engagements shall be done in accordance with section AT 201 of the Statement on Standards for Attestation Engagements promulgated by the AICPA, as amended from time to time; and
- (3) PCAOB inspections of a CPA firm's Hawaii attest work for publicly traded entities.
- (b) The peer reviews specified in subsection (a)(1) shall:
 - (1) Have reviewed a CPA firm's overall quality control system for its attest work in general for firms performing audit engagements or examinations of prospective financial information;
 - (2) Have specifically reviewed at least one of the CPA firm's Hawaii attest work engagements in the peer review itself;
 - (3) Be performed by a qualified reviewer who met the requirements of this chapter and chapter 466, HRS; and
 - (4) Comply with the other requirements of this chapter and chapter 466, HRS.
- (c) The agreed-upon procedures engagements specified in subsection (a)(2)

shall:

- (1) Have specifically reviewed at least one of the CPA firm's Hawaii attest work engagements;
- (2) Be performed by a qualified reviewer who met the requirements of this chapter and chapter 466, HRS;
- (3) Comply with the other requirements of this chapter and chapter 466, HRS.
- (d) The PCAOB inspections specified in subsection (a)(3) shall be done in

accordance with the standards of the PCAOB. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

§16-71-72 Administering entity. (a) The board may contract with an administering entity to assist the board in administering the peer review program in accordance with this chapter and chapter 466, HRS.

- (b) The administering entity shall:
 - (1) Provide information to CPA firms on the peer review program, and peer review and agreed-upon procedures engagement standards, specified in this chapter and chapter 466, HRS;
 - (2) Assist persons to be certified and registered as qualified reviewers;
 - (3) Maintain a list of qualified reviewers for CPA firms to select a qualified reviewer to perform a peer review and agreed-upon procedures engagement;
 - (4) Receive the peer review and agreed-upon procedures engagement reports from qualified reviewers or the reviewed firm within ninety calendar

- days after the completion of the peer review and agreed-upon procedures engagement;
- (5) Provide reports and other information to the board on the peer review program, including but not limited to information on the reviewed firms and qualified reviewers; and
 - (6) Provide its services at no cost to the board.
 - (A) The administering entity shall be compensated solely from fees charged to CPA firms that participate in the peer review program.
 - (B) If the administering entity is an organization of members, it shall charge the same administration fee for members and non-members. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

§16-71-73 Qualifications of reviewers. (a) To be qualified as a peer reviewer, an individual or CPA firm shall:

- (1) Have a valid CPA license in good standing in this State;
 - (2) Have the appropriate Hawaii permits to practice in good standing;
 - (3) Comply with all other State licensing and registration requirements; and
 - (4) Have been certified as a peer reviewer by an administering entity.
- (b) A qualified reviewer shall register with the administering entity prior to

conducting peer reviews and agreed-upon procedures engagements under this chapter and chapter 466, HRS.

(c) A qualified reviewer shall not be affiliated with the CPA firm for which the qualified reviewer is performing a peer review or agreed-upon procedures engagement

(d) A qualified reviewer shall provide the administering entity with a copy of the peer review and agreed-upon procedures engagement report issued by the qualified reviewer, and any information requested by the administering entity regarding the peer review and agreed-upon procedures engagement. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

§16-71-74 Renewal; random audit. (a) Effective December 31, 2017, only CPA firms (including the Hawaii offices and Hawaii engagements of foreign or multi-state firms) that perform Hawaii attest work shall be subject to the requirements of the peer review program to renew the firms' Hawaii permit to practice, and shall:

- (1) Have undergone and completed a peer review of the CPA firm's attest work for non-publicly traded entities within the last three years prior to the renewal date in order to renew its Hawaii firm permit to practice; provided that:
 - (A) If the peer review did not specifically review at least one of the CPA firm's Hawaii attest work engagements, the firm shall (in addition to the peer review) have entered into and completed an agreed-upon procedures engagement of the firm's attest work for non-publicly

- traded entities within the last three years prior to the renewal date in order to renew its Hawaii firm permit to practice; and
- (B) The CPA firm shall select, negotiate with, and enter into an agreement with a qualified reviewer registered with the administering entity to perform a peer review and/or agreed-upon procedures engagement in accordance with this chapter and chapter 466, HRS;
- (2) Have undergone and completed a PCAOB inspection on the CPA firm's attest work for publicly traded entities within the last three years prior to the renewal date in order to renew its Hawaii firm permit to practice; and
 - (3) Comply with the requirements of this chapter and chapter 466, HRS.
- (b) To renew a CPA firm's Hawaii permit to practice, the firm shall submit a completed application specified by the board; pay the applicable fees; and indicate whether the firm performed Hawaii attest work within the last three years.
 - (c) If the CPA firm indicates that it has not performed Hawaii attest work within the last three years, it shall not be subject to the peer review program.
 - (d) If the CPA firm indicates that it has performed Hawaii attest work within the last three years, it shall represent that the firm underwent and completed, as applicable, a:
 - (1) Peer review of the firm's Hawaii attest work for non-publicly traded entities within the last three years prior to the renewal date; provided that the application shall also include:
 - (A) Either: (1) a representation from the firm that the peer review specifically reviewed at least one of the firm's Hawaii attest work engagements; or (2) if the peer review did not specifically review at least one of the firm's Hawaii attest work engagements, a representation that an agreed-upon procedures engagement was performed in accordance with section 16-71-75; and
 - (B) A representation that the firm is taking affirmative action appropriate to remediate the departures from professional standards identified in its peer review and/or agreed-upon procedures engagement report; and
 - (2) PCAOB inspection on the CPA firm's attest work for publicly traded entities within the last three years prior to the renewal date, and a representation that the firm is taking affirmative action appropriate to remediate departures from professional standards identified in its PCAOB inspection report.
 - (e) A CPA firm that is subject to the peer review program shall:
 - (1) Maintain copies of its peer review, agreed-upon procedures engagement, and PCAOB inspection reports, as applicable, along with all supporting documents for each report, for a minimum of two biennial renewal periods; and
 - (2) Be subject to a random audit by the board to verify the accuracy of the certifications in the firm's renewal application. If selected for a random audit, the firm shall provide written evidence satisfactory to the board

demonstrating compliance with the requirements of the peer review program. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

§16-71-75 Agreed-upon procedures engagement. (a) A CPA firm shall enter into an agreed-upon procedures engagement if the peer review described in section 167-71-74(a)(1) did not specifically review at least one engagement of Hawaii attest work.

(b) The agreed-upon procedures engagement shall be performed by a qualified reviewer to determine whether one of the CPA firm's Hawaii attest work engagements was performed in accordance with applicable professional standards. The qualified reviewer shall:

- (1) Obtain from the reviewed firm a list of Hawaii attest work engagements included in the scope of its most recent peer review;
- (2) Randomly select a Hawaii attest work engagement from the list of engagements obtained from the reviewed firm;
- (3) Obtain from the reviewed firm the report(s), financial statements, work papers, and work product related to the Hawaii attest work engagement selected;
- (4) Read and compare the report(s), financial statements, work papers, and work product to the applicable engagement checklists provided by the recognized national accountancy organization referred to in section 16-71-71(a);
- (5) Document instances of noncompliance with professional standards identified when performing the checklist comparison in subparagraph (4); provided that such instances of noncompliance with professional standards shall be identified by "no" answers in the checklists; and
- (6) Prepare a report on the procedures performed, and detail the instances of noncompliance with professional standards identified, if any. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

§16-71-76 Confidentiality. (a) Except as otherwise provided in subsection (b), all information obtained during a peer review, including the identity of the reviewed firm's clients, shall be kept confidential; provided that such information may be disclosed to the administering entity, peer review oversight committee, or board as requested.

(b) Neither the proceedings nor the records of the peer review program shall be subject to discovery. No person involved in the peer review process shall be required to testify on that process; provided that statements made by any person in connection with the peer review process who is a party to an action or proceeding that the subject matter of which was reviewed in that process, shall be subject to discovery. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

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§16-71-77 Peer review oversight committee. (a) The board may, in its sole discretion, establish a peer review oversight committee to assist the board in overseeing the peer review program in accordance with this chapter and chapter 466, HRS.

(b) If established, the committee shall consist of up to five members appointed by the board, who shall serve staggered three-year terms.

(c) To be appointed to the committee, a member shall:

(1) Have and continue to have current a Hawaii CPA license and permit to practice in good standing;

(2) Be a partner, manager, or employee of a CPA firm that received a peer report with a rating of "pass" on the firm's most recently accepted peer review; and

(3) Not be a current member of the board.

(d) The committee's responsibilities include but are not limited to:

(1) Recommending other administering entities, peer review programs, and peer review and agreed-upon procedures engagement standards to the board for the board's consideration and approval;

(2) Monitoring and assessing the effectiveness of the administering entities, peer review programs, and peer review and agreed-upon procedures engagement standards;

(3) Reporting to the board on whether administering entities are facilitating the peer review programs in conformity with the requirements of this chapter or chapter 466, HRS, in all material respects;

(4) Making recommendations to the board regarding CPA firms that meet the definition of non-cooperation in section 16-71-8; and

(5) Perform any other responsibility authorized by the board.

(e) Committee members shall sign a letter of confidentiality agreeing to not divulge any non-public information related to a qualified reviewer or reviewed firm to any non-committee member. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

§16-71-78 Non-cooperation. (a) When a CPA firm meets the definition of non-cooperation in section 16-71-8, the board may:

(1) Require any individual licensee in the firm to complete specific courses or types of continuing professional education as specified by the board;

(2) Require the firm to submit engagements for pre-issuance or post-issuance review in a manner and for a duration prescribed by the board;

(3) Require other educational or remedial actions; and

(4) Consider disciplinary action and fines otherwise allowable by law, including the non-renewal of a firm's permit to practice when the firm is unwilling or unable to cooperate with the administering entity or board.

(b) In addition to the actions specified in subsection (a), the board may require the firm to comply with any additional remedial actions imposed by the administering entity.

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(c) The costs of any requirements imposed under this section shall be borne solely by the firm. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

§16-71-79 Change in firm structure; effect on peer review program. If a firm that is subject to the peer review program sells its CPA practice, is dissolved, or merged with the practice of one or more other CPA firms, the administering entity shall determine the applicability of the peer review and agreed-upon procedures engagement requirements specified in this chapter and chapter 466, HRS, of the predecessor and successor CPA firms, subject to board approval. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

§16-71-80 Extensions of time; changes in periods covered by peer reviews and agreed-upon procedures engagements. Extensions of time related to peer review and agreed-upon procedures engagement due dates and changes in periods covered by a peer review and agreed-upon procedures engagement, as applicable, shall be done in accordance with the guidelines of the administering entity; provided that the administering entity may grant extensions of time to comply with the peer review and agreed-upon procedures engagement requirements based upon a showing of hardship, including but not limited to reasons of health, military service, or other good cause. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §466-13)

§16-71-81 Denial, non-renewal, revocation, or suspension of firm permit to practice; appeal. (a) The board may deny a CPA firm's application for a permit to practice or refuse to renew a firm's permit to practice when the firm meets the definition of non-cooperation in section 16-71-8; provided that the firm may subsequently request a contested case hearing conducted in accordance with chapter 91, HRS, to contest the board's denial or refusal to renew.

(b) The board may also revoke or suspend a CPA firm's permit to practice for failing to comply with the peer review program, including but not limited to the situation in which a firm meets the definition of non-cooperation in section 16-71-8, after a contested case hearing conducted in accordance with chapter 91, HRS.

(c) A CPA firm, whose firm permit to practice was denied, not renewed, revoked, or suspended under subsections (a) and (b), may timely appeal that decision to circuit court; provided that the adverse action that is the subject of the appeal shall be postponed during the pendency of the appeal. [] (Auth: HRS §§466-4, 466-13) (Imp: HRS §§466-9, 466-13)

LATE

Rodney M. Harano, CPA
700 Bishop Street, Suite 1040
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Before the Senate Committee on Commerce and Consumer Protection

March 28, 2012
9:30 a.m.
Conference Room 229
State Capitol
415 South Beretania Street

In Support of HB 2169 HD 2

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Rodney Harano and I am a partner in the local firm, CW Associates, CPAs. I am an active peer reviewer since 1995 and chair the Hawaii Society of CPAs' Peer Review Committee. In addition, I had the honor and privilege to serve 6 years as a member of the national Peer Review Board of the American Institute of CPAs. This body issues standards and rules on performing and reporting on peer reviews administered by the American Institute of CPAs and over 46 administering entities across the nation. As an active Hawaii-based peer reviewer, I support House Bill 2169 HD 2.

Thank you for spearheading Senate Bill 2421, the companion legislation to HB 2169 HD 2 being heard in your Committee today. The major stakeholders in the accounting profession have been diligently and collaboratively working on the language in the House version to the point where they agree that the HD 2 version is acceptable to all. Furthermore, the House issued Standing Committee Report, **HSCR 1077-12**, which defines certain technical terms that will assist peer reviewers and reviewed firms during the peer review process. We hope your Committee will also incorporate these definitions in its Committee Report.

Thank you for the opportunity to testify.



Rodney M. Harano, CPA

**Before the Senate Committee
On Commerce and Consumer Protection**

**Wednesday, March 28, 2012 at 9:30 a.m.
State Capitol, Conference Room 229**

**In SUPPORT of House Bill 2169 HD2
*With the Clarifications in HSCR 1077-12***

Chair Baker, Vice-Chair Taniguchi, and Members of the Committee:

I write in support of House Bill 2169 HD2 with the inclusion of the clarifications in House Standing Committee Report HSCR 1077-12.

The sponsoring legislator, HSCPA, HAPA, and other members of our profession have collaborated to make this legislation workable. It now embodies most of the intent and objectives of those who supported the original legislation while at the same time allowing peer reviewers and firms to comply with the professional standards for CPAs.

I am proud to have been among the members of our profession who worked together during this legislative session to bring you the proposed legislation you have before you.

We thank you for your patience and respectfully ask for your support.

Sincerely,

Carleton L. Williams, CPA

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