

NEW HAMPSHIRE BOARD OF ACCOUNTANCY
PUBLIC MEETING MINUTES
June 16, 2023

There was a meeting of the Board of Accountancy held on June 16, 2023. The public was invited to attend via video/teleconference. The following Board Members attended in person at the Board's Office: Richard Silverman, Debra Grott, Charles Powell, Edward David and Jon Blais.

Attended from OPLC were Board Administrator Dawn Couture, Administrator Chris Senko, Division Director Bethany Cottrell and Legal Counsel Attorney Shane Goulet.

I. Call to Order – 9:32 a.m.

II. Review of Public Minutes from the June 5, 2023, meeting – Board Chair Silverman made a motion to accept the public minutes as presented with a few minor changes.

- Section VII, item B, add in language that the 30-month extension will be from the date of notice received on passing the exam.
- Section X, add in language that the position will be filled when Board Member Elder's term expires in December 2023.

The motion was seconded by Board Member Grott. The motion passed 4-0. Board Member David abstained.

III. OPLC/Board Administration Updates

A. Discussion regarding renewals and SSN – Based upon federal guidelines under the Code of Federal Regulations (CFR) and NH state statute, all licensees must have an SSN or ITIN in order to obtain a professional license in NH. Although the Board disagrees with the legal determination; however, the Board is bound by these federal requirements. It was recommended that if a NH CPA licensee has a membership with the AICPA, they should reach out to them for guidance. The Board took a few questions from the public regarding:

- Is there another option for licensees specifically to an exemption to the SSN or ITIN as a few other states have such as Delaware and Alaska.
- Will licensees who have already paid of their renewal but do not have an SSN or ITIN will be eligible for a refund.
- What will happen after June 30th.

Division Director Cottrell will look into other possible options in lieu of an SSN or ITIN. As well as if a refund will be provided. If an SSN or ITIN is not provided, those licenses will be renewed and become lapsed.

IV. Non-Public Session

At 9:44 a.m. upon the motion of Board Chair Silverman and the second of Board Member David to go into a non-public session, the Board, by roll call, voted to conduct a non-public session for the purpose of the reading and approval of the non-public minutes of the June 5, 2023 meeting, and evaluating complaints against licensees, accredited individuals, institutions, or organizations, or persons charged with practicing unlawful accounting activity, and noting that such a non-public session is authorized by RSA 91-A:3, II(c), RSA 91-A:5, IV, *Lodge v. Knowlton*, 118 N.H. 574 (1978), and the Board's executive and deliberative privileges. Each Member recorded his or her vote on the motion, which passed by the vote of all members present.

V. Resume Public Session

At 10:19 a.m., upon the motion of Board Chair Silverman and seconded by Board Member Powell, the Board unanimously voted by roll call to reconvene the public meeting.

VI. Seal of the Minutes of the Non-Public Session

On an appropriate motion by Board Chair Silverman and seconded by Board Member Powell, by roll call voted to seal the minutes of the non-public session from public disclosure pursuant to RSA 91-A:3, III(c), on the grounds that public disclosure would likely affect adversely the reputation of licensees, accredited individuals, institutions, or organizations, or persons charged with practicing unlawful brokerage activity, RSA 91-A:5, IV, *Lodge v. Knowlton*, 118 N.H. 574 (1978), and the Commission's executive and deliberative privileges. The motion passed with each member recording his or her vote on the motion.

VII. Administrative Rules & legislative Topics

A. Review of the rule updates from the June 5, 2023 meeting.

1. Ac 200 – Counsel Attorney Goulet informed the Board that the 200 rules for all boards are procedural and a new draft of Plc 200's went before JLCAR. Counsel Attorney Goulet will check with Gretchen Hamel for when the public hearing is for these rules.
2. Ac 300 & Ac 400 – Counsel Attorney Goulet informed the Board that additional questions arose when Tina was drafting the rule changes regarding the use of certificate, license and permit in various sections of the rules and that it was not consistent. Tina will get further clarification and have a draft for the Board to review at their next meeting.

VIII. Date and time of next meeting – *Monday, August 7, 2023 at 9:00 a.m.*

IX. Board Membership Update – The Board briefly discussed current and upcoming vacant positions and how to obtain more geographical members.

X. Adjournment – Board Member Powell made a motion to adjourn. The motion was seconded by Board Member David. The motion passed unanimously. Meeting adjourned at 10:58 a.m.

Respectfully Submitted,



Dawn Couture
Board Administrator II