

December 20, 2017

## NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on December 20, 2017. The meeting was called to order at 9:00 a.m. by Chairman Briggs. Also in attendance were, Musgrave, Seifert, Daigneault, Nelson and Grott. Also in attendance were OPLC staff Kim Ware, Division Director Linda Capuchino and Health Division Director Joe Shoemaker. Silverman was not present.

- 1. Interview/meeting** – Welcomed new Board member Debra Grott – Each Board member introduced themselves and gave a brief history of the Board. Debra gave a brief history of her experience as a Certified Public Accountant. Director Shoemaker introduced his self to the Board and gave a brief history of his background.
- 2. Reading of the minutes of the October 23, 2017** – Moved, seconded and voted unanimously to approve the public minutes as written.
- 3. Reading of Communications** – A brief discussion was held regarding the amount of exam extension requests that the Board receives. OPLC staff and chair to pre-review exam extension requests prior to Board meeting and determine recommendations for the Board.
  - a. Request for exam extension from Nadine Mansour – Motion was made, seconded and voted unanimously to deny her exam extension request.
  - b. Request for exam extension from Junichi Naito and NASBA – Motion was made, seconded and voted unanimously to deny extension request for exam scores.
  - c. Correspondence from Lise M. Fredette, regarding Peer Reviews – Motion was made, seconded and voted unanimously that Ms. Fredette was not subject to Peer Review. (i.e. not required simply because she is a member of the Condominium Association)
  - d. Part time vs. full time work experience clarification – Robin Abbott from NHSCPA addressed the Board regarding full time and part time work experience. The Board had a brief discussion. Motion was made, seconded and voted unanimously that work experience hours totaling 1500 is not confined to a calendar year or twelve consecutive months.
  - e. Request for extension earning education, Rakesh Sharma license number 08285 – Motion was made that applicant needs to complete the remaining new CPE hours by December 31, 2017. If hours are not completed by December 31, 2017 applicant will need to apply for “Return to Active Practice”. Motion was amended to waive the \$100.00 fine as stated in Ac 403.01 (n) as applicant self-reported error, seconded and voted unanimously.

**3. Reading of Communications, Continued –**

- f. Request for exam extension – Walid E. El Khoury – Motion was made, seconded and voted unanimously to deny exam extension request.
- g. Request for extension of CPE credit, Jiawen Ling license number 08181 – Completed the required 20 new CPE hours. Motion was made, seconded and voted unanimously to accept the CPE hours and to waive the \$100.00 fine as stated in Ac 403.01 (n).
- h. Request for exam extension – Marwan Belal – Motion was made, seconded and voted unanimously to extend BEC and FAR exams until March 31, 2018.
- i. Request for exam extension – Mohamed Elkhatab – Motion was made, seconded and voted unanimously to deny exam extension as request was made premature. Applicant is required to take all four sections of the exams before requesting an extension.

**4. Applications for Board action –**

- a. Applications processed by NASBA since October 23, 2017 – Moved, seconded and voted unanimously to approve the following for licensure with the number listed.

Kristin Franklin	08438	October 27, 2017
Ashleigh Mazza	08439	October 27, 2017
Houssam Mouazen	08440	October 27, 2017
Sarah Racicot	08441	October 27, 2017
Kristen Ternullo	08442	October 27, 2017
Kaylee Sullivan	08443	November 3, 2017
Luhongyang Wang	08444	November 3, 2017
Jessica Holt	08445	November 9, 2017
Lacie Smith	08446	November 9, 2017
Tonderai Barwa	08447	November 17, 2017
Melaku Gebreselassie	08448	November 17, 2017
Shauna Ferguson	08449	November 22, 2017
Jamie Hansen	08450	November 22, 2017
Aaron MacAskill	08451	November 22, 2017
Rebecca Wuorio	08452	November 22, 2017
Daniel Greene	08453	December 8, 2017
Lucas Hahn	08454	December 8, 2017
Han Na Hwang	08455	December 8, 2017
Katie Pelczarski	08456	December 8, 2017
Ying Shi	08457	December 8, 2017
Andrea Yacavoni	08458	December 8, 2017
Jennifer Guldmond	08459	December 14, 2017

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**4. Applications for Board action, Continued –**

- a. Applications processed by NASBA since October 23, 2017 – Moved, seconded and voted unanimously to approve the following for licensure with the number listed.

Anne Jackson	08460	December 14, 2017
Joseph Nigels	08461	December 14, 2017
Jessica Roper	08462	December 14, 2017
Hee-sung Yoon	08463	December 14, 2017
Minghui Zou	08464	December 14, 2017

**5. New Business –**

- a. Upon the motion of Musgrave and the second of Seifert, the Board, by roll call vote, voted to conduct a non-public session for the purpose of discussing pending investigations and noting that such a non-public session is authorized by RSA 91-A:3, II (c) & (j), RSA 91-A:5, IV, Lodge v. Knowlton, 11 N.H. 574 (1978), and the Board's executive and deliberative privileges. Each member recorded his vote on the motion, which passed by the unanimous vote of all members present.
- b. Upon the motion of Musgrave and the second of Seifert, the Board, by roll call vote, resolved to withhold the minutes of the preceding non-public session from public disclosure pursuant to RSA 91-A:3, III on the grounds that public disclosure would be likely to render the proposed action ineffective. Each member recorded his or her vote on the motion, which passed by the unanimous vote of all members present.

**6. Unfinished Business–**

- a. Date and time of next meeting – *Monday, February 12, 2018 at 9:00 a.m.*

**7. Adjournment** – 10:50 a.m.

Respectfully submitted,

Dawn Couture  
Program Assistant II