

September 17, 2018

NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on September 17, 2018. The meeting was called to order at 9:05 a.m. by Chairman Briggs. Also in attendance were, Musgrave, Seifert, Nelson, Silverman and Daigneault. Also in attendance were OPLC staff Dawn Couture and Director Joseph Shoemaker. Not present was Board member Grott.

1. Interview/meeting/hearing –

- a. NH Licensing with Board Counsel Thomas Broderick – Board member Silverman made a motion which was appropriately seconded by Board member Nelson to go into a non-meeting session. The motion passed unanimously. A discussion was held. Board member Silverman made a motion which was appropriately seconded by Board member Musgrave to resume public session. The motion passed unanimously.
- b. 10:00 a.m. Show Cause Anas Al Akhras – Failure to provide documentation for 2017 CPE audit – Hearing opened at 10:05 a.m. Mr. Al Akhras did not appear. Testimony was heard from staff member Dawn Couture. Hearing closed at 10:15 a.m.

2. Reading and approval of the minutes of the July 16, 2018 meeting – Board member Silverman made a motion which was appropriately seconded by Board member Musgrave to approve the public minutes as written. The motion passed unanimously.

3. Communications General – None.

4. Communications Board Action –

- a. Carla M. Mattsson – Previously requested to use mathematic courses to supplement the required accounting and business courses – Board chair Briggs received additional information from NHSCPA. Board member Daigneault made a motion which was appropriately seconded by Board member Silverman to deny licensure by reciprocity due to not enough business courses pursuant to administrative rule Ac 304.01 (a) and RSA 309-B:5 III (c). The motion passed unanimously.
- b. Hisham Halloum – Requesting to extend AUD credit due to delay in score release – Board member Daigneault made a motion which was appropriately seconded by Board member Silverman to deny as he did not meet the qualifications to receive an extension during the 2017 Q2 testing window. The motion passed unanimously.
- c. Mohamed Gamil Tolba – Requesting to restore lost FAR credit – Board member Musgrave made a motion which was appropriately seconded by Board member Daigneault to agree with NASBA's decision and deny the request. The motion passed unanimously.

4. Communications Board Action, Continued –

- d. Felisha Bess – Requesting to extend FAR credit due to delay of score release and the effect of hurricane Irma – Board member Silverman made a motion which was appropriately seconded by Board member Nelson to amend the motion and have NASBA confirm if testing centers located along the south eastern coast line were closed upon experiencing a natural disaster. Board member Daigneault withdrew his motion to deny. The motion passed unanimously. Staff member Couture will reach out to NASBA.

- d. Chad E. Rolle – Requesting to extend AUD 3-6 months out due to effect of hurricane Irma – Board member Daigneault made a motion which was appropriately seconded by Board member Seifert to deny the request. The board held a brief discussion. Board member Daigneault made a motion which was appropriately seconded by Board member Seifert to amend the original motion and grant a 3 month extension to have his AUD score expire on November 13, 2018. The motion passed unanimously.

- e. William Steele – Requesting a 6 month waiver pursuant to rule Ac 403.01(m) – Board member Daigneault made a motion which was appropriately seconded by Board member Silverman to accept Mr. Steele’s 6 month extension request. The motion passed 5-0. Board member Nelson abstained.

- f. A. Anthony Grizzaffi – Failure to earn 20 new CPE hours by June 30th each year – Board member Musgrave made a motion which was appropriately seconded by Board member Daigneault to accept Mr. Grizzaffi’s renewal along with a \$100.00 administrative fine pursuant to administrative rule Ac 403.01(n). The motion passed unanimously.

- g. Kathleen A. Brown – Failure to earn 20 new CPE hours in 2017-2018 – Board member Musgrave made a motion which was appropriately seconded by Board member Seifert to approve a onetime waiver pursuant to administrative rule Ac 403.01(i). The motion passed unanimously.

- h. Edmond Toli – License expired 6/30/2010, submitted an application for “Inactive Status” – Board member Musgrave made a motion which was appropriately seconded by Board member Silverman to deny the application and refund the application fee. The motion passed unanimously.

- i. Subcommittee Updates – Staff member Couture provided the Board with an update of the subcommittee’s first meeting which was held on August 8, 2018. Noted.

5. Applications –

- a. Applications processed by NASBA since July 18, 2018 – Board member Seifert made a motion which was appropriately seconded by Board member Musgrave to reaffirm the following license numbers. The motion passed unanimously.

5. Applications, Continued –

- a. Applications processed by NASBA since July 18, 2018 – Board member Seifert made a motion which was appropriately seconded by Board member Musgrave to reaffirm the following license numbers. The motion passed unanimously.

Gautam Jain	08602	July 12, 2018
Jaqueline Beserra Laruccia	08603	July 12, 2018
Ana Marinkovic	08604	July 12, 2018
Stevette Alasha Munroe	08605	July 12, 2018
Garrett Paolilli	08606	July 12, 2018
Karan Sachdeva	08607	July 12, 2018
Elwalid Mohmoud Mosa Shetewy	08608	July 12, 2018
Ghina Kameh	08609	August 1, 2018
Chao Xu Macauslan	08610	August 1, 2018
Mazin Mahmoud Sabha	08611	August 1, 2018
Shadi Suleiman De Ebes	08612	August 1, 2018
Lisa M Bybee	08613	August 9, 2018
Kirin R Desmith	08614	August 9, 2018
Xiaoying Hu	08615	August 9, 2018
Maitrai C Joshi	08616	August 9, 2018
Tamar Kohilian	08617	August 9, 2018
Yishan Li	08618	August 9, 2018
Jingyi Liu	08619	August 9, 2018
Adam M Lord	08620	August 9, 2018
Wan Chen Lu	08621	August 9, 2018
Sameer S Marji	08622	August 9, 2018
Sruthi Regi	08623	August 9, 2018
Hedlease Smith	08624	August 9, 2018
Ryan M Vanjoff	08625	August 9, 2018
Christopher Wallace	08626	August 9, 2018
Chen Wang	08627	August 9, 2018
Yadong Wang	08628	August 9, 2018
Julia M Wirth	08629	August 9, 2018
Franklyn Wright	08630	August 9, 2018
Hamad Aldaghreer	08631	August 17, 2018
Krystel Bassil	08632	August 17, 2018
Ammar Kattan	08633	August 17, 2018
Yu Liu	08634	August 17, 2018
Sharon Merwin	08635	August 17, 2018
Brandon Spera	08636	August 17, 2018
Hsiao Wei Yu	08637	August 17, 2018
Christopher Wong	08638	August 17, 2018
Rita Yammine	08639	August 17, 2018
Qian Yang	08640	August 17, 2018
Guang Zu Zheng	08641	August 17, 2018

5. Applications, Continued –

- a. Applications processed by NASBA since July 18, 2018 – Board member Seifert made a motion which was appropriately seconded by Board member Musgrave to reaffirm the following license numbers. The motion passed unanimously.

Omar Majed Alawawdeh	08642	August 24, 2018
Ernest Tomkiewicz	08643	August 24, 2018
Fengqi Wang	08644	August 24, 2018
Fan Liu	08645	August 31, 2018
Muneeb Siddiqui	08646	August 31, 2018
Mina Magdy Zaky	08647	August 31, 2018
Laura Ilsley	08648	September 7, 2018
Keiko Kiso	08649	September 7, 2018
Kenneth Okikuni Ko	08650	September 7, 2018
Joe Torbey	08651	September 7, 2018
Yu Jia Xiao	08652	September 7, 2018

6. Unfinished Business – None.

- a. Batoul Shokor – Email regarding the “CPA” designation in her email address – Board member Silverman made a motion which was appropriately seconded by Board member Seifert to ask NASBA if Mrs. Shokor has received a CPA license in another state. The motion passed unanimously.
- b. Youngwook Kim – Submitted CPE certificates for approval – Board member Silverman made a motion which was appropriately seconded by Board member Musgrave to accept submitted CPE certificates and renew license. The motion passed unanimously.
- c. Carlos Lloreda – Submitted CPE certificates for approval – Board member Silverman made a motion which was appropriately seconded by Board member Musgrave to accept submitted CPE certificates and renew license. The motion passed unanimously.

7. New Business –

- a. Upon the motion of Silverman and the second of Nelson, the Board voted by roll call vote, 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.
- b. Upon the motion of Musgrave and Silverman, the Board by roll call vote resumed public session.
- c. Upon the motion of Silverman and the second of Musgrave, 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.

September 17, 2018

Page 5

7. New Business, Continued –

- c. Each member recorded his or her vote on the motion, which passed by the unanimous vote of all members present.
- d. Deliberation on Show Cause Hearing – Board member Daigneault made a motion which was appropriately seconded by Board member Silverman to revoke Mr. Al Akhras's Certified Public Accountant licensed effective immediately for violation of RSA 310-B:7 VII, Ac 401.04(c) and Ac 403.02(d)-(g) by: failing to submit continuing professional education documents for audit purposes. Mr. Al Akhras must also return his wall certificate to the Board's office. The motion passed unanimously.
- e. Date and time of next meeting – *Tuesday, October 9, 2018 at 1 p.m.*

8. Adjournment – Board member Briggs made a motion which was appropriately seconded by Board member Seifert for meeting to adjourn at 10:50 a.m. The motion passed unanimously.

Respectfully Submitted,



Dawn Couture
Supervisor II