

February 19, 2019

NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on February 19, 2019. The meeting was called to order at 9:02 a.m. by Chairman Briggs. Also in attendance were, Musgrave, Nelson, Silverman, Seifert, Grott and Graham. Also in attendance were OPLC staff Dawn Couture.

1. Interview/meeting/hearing –

- a. Welcome new board member Jeffrey Graham – The Board welcomed Jeff Graham and each Board member introduced themselves.
- b. Tom Broderick, administrative rule changes – The Board had asked OPLC’s rules attorney to review the laws and rules regarding social security numbers being a requirement on exam applications. Attorney Broderick discussed with the Board that under RSA 309-B:5 Qualifications for a Certificate as a Certified Public Accountant and Ac 301.04 Application for Initial Certification as CPA Form, does not state that applicants must have a social security number. Attorney Broderick will prepare a draft proposal for the Board to review at their next scheduled meeting.

2. Reading and approval of the minutes of the December 10, 2018 meeting – Board member Seifert made a motion which was appropriately seconded by Board member Grott to approve the public minutes as written. Board member Silverman made a motion which was appropriately seconded by Board member Seifert to amend item 3 (b) of the public minutes to replace the word applicants with legislators. The motion passed unanimously.

3. Communications General –

- a. NASBA Annual Meeting Update – Board member Silverman provided the Board with a brief update of the Annual meeting. A hot topic was the new IT pathway; NASBA has been receiving a lot of negative feedback. Board member Briggs mentioned that NASBA is working on improving the audit quality, by using computer technology we will see 100% auditing.
- b. Emil from Clifford Moggs regarding CGMA designation – Board member Briggs reminded the Board that this topic had been previously discussed and New Hampshire will not recognize the CGMA designation.

4. Communications Board Action – None.

5. Applications –

- a. Applications processed by NASBA since December 7, 2018 – Board member Silverman made a motion which was appropriately seconded by Board member Grott to reaffirm the following license numbers. The motion passed unanimously.

Catherine Allen	08708	December 7, 2018
Ahmad Natafji	08709	December 7, 2018

5. Applications, Continued –

- a. Applications processed by NASBA since December 7, 2018 – Board member Silverman made a motion which was appropriately seconded by Board member Grott to reaffirm the following license numbers. The motion passed unanimously.

Batoul Shokor	08710	December 28, 2018
George Mallios	08711	December 28, 2018
Susan E. Bickford	08712	December 28, 2018
Deepthi Arumalla	08713	December 28, 2018
Joanna El Mir	08714	December 28, 2018
Mohamed Hammad	08715	December 28, 2018
Kate Mango	08716	December 28, 2018
Elie Nicolas Omeira	08717	December 28, 2018
Andy Kwok-ho Chan	08718	January 11, 2019
Marissa Hammel	08719	January 11, 2019
Shaynell Harvey	08720	January 11, 2019
Michael Tsertsivadze	08721	January 11, 2019
Ashwani Arora	08722	January 18, 2019
Muhanna Alyaqoot	08723	January 18, 2019
Stuti Bansal	08724	February 8, 2019
Nour Buolayan	08725	February 8, 2019
Scott Thomas Eagen	08726	February 8, 2019
Chad Michael Frawley	08727	February 8, 2019
Junardo Michan Hall	08728	February 8, 2019
Judith H. Kajan	08729	February 8, 2019
Islam Shamseldin	08730	February 8, 2019
Daniel Morris	08731	February 8, 2019
Priyanka Rathi	08732	February 8, 2019
Belal Naweed Sarwani	08733	February 8, 2019
Indrani Sengupta	08734	February 8, 2019
Emad Shenoda	08735	February 8, 2019
Shailendra Mohan Thakur	08736	February 8, 2019
Jeffrey C. Trombley	08737	February 8, 2019

6. Unfinished Business –

- a. Manisha Chakravarti #5873 – Letter of explanation for using the CPA designation after license had expired – Board member Seifert made a motion which was appropriately seconded by Board member Grott to reactive Ms. Chakravarti’s license. Board member Silverman made a motion to amend current motion, to send a reminder that per administrative rule Ac 404.01 licensees must provide notification to the Board of any address changes. The motion passed unanimously.
- b. Anas Al Akhras, Return to Active Practice – Tabled. Staff member Couture to reach out for additional information.

7. New Business –

- a. Upon the motion of Musgrave and the second of Graham, 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 Silverman and Grott, 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.
- d. Board of Accountancy Newsletter, Winter 2019 – Each Board member received a draft copy of the newsletter. Board member Silverman went through each section. Topics included in the newsletter was a license renewal reminder section for those with the last name beginning N-Z will need to renew their license by June 30, 2019 as well as statics summary regarding performances of the CPA Exam from 2015 until quarter 4 of 2018. The Board thanked member Silverman for his time and hard work to produce this newsletter.
- e. SB 589-FN – Individuals may petition the licensing board for review of their criminal record concerning disqualification of licensure – The Board has reviewed and acknowledged.
- f. Khalil Obeid – Requesting to reinstate FAR credit – Board member Musgrave made a motion which was appropriately seconded by Board member Silverman to deny request. The motion passed unanimously.
- g. Corinna Shearn #06736 – Requesting a waiver for not completing 20 new CPE hours between July 1, 2016 - June 30, 2017 – Board member Seifert made a motion which was appropriately seconded by Board member Silverman to approve a one-time waiver. The motion passed unanimously.
- h. Husam Salameh – Requesting to reinstate BEC credit – Board member Musgrave made a motion which was appropriately seconded by Board member Silverman to deny request. The motion passed unanimously.
- i. Justin Schain – Transfer from NY, requesting to extend BEC – Board member Silverman made a motion which was appropriately seconded by Board member Musgrave to deny request. The motion passed unanimously.
- j. Jordan Goldstein – Transfer from NY, requesting to extend BEC – Board member Musgrave made a motion which was appropriately seconded by Board member Graham to deny request. The motion passed unanimously. Board member Nelson left after voting.

7. New Business, Continued –

- k. John Bedier Mounir Kaldas – Requesting to extend BEC credit – Board member Silverman made a motion which was appropriately seconded by Board member Grott to deny request. The motion passed unanimously.
- l. Ali Abdulla Mohammed Al Ramadani – Requesting to extend AUD expiration date to 8/31/18 – Board member Musgrave made a motion which was appropriately seconded by Board member Silverman to deny request. The motion passed unanimously.
- m. Precious Sanchez – Requesting to reinstate AUD credit – Board member Graham made a motion which was appropriately seconded by Board member Silverman to deny request. The motion passed unanimously.
- n. Abdullah Alsubaiheen – Requesting to extend FAR credit – Board member Silverman made a motion which was appropriately seconded by Board member Grott to approve request and extend FAR expiration date to September 10, 2019. The motion passed unanimously.
- o. Zainab Alkaabi – Requesting to extend FAR credit – Board member Silverman made a motion which was appropriately seconded by Board member Graham to approve request and extend FAR to April 30, 2019. The motion passed unanimously. Board member Seifert left after voting.
- p. Date and time of next meeting – *Monday, May 6, 2019 at 9 a.m.*

8. Adjournment – Board member Musgrave made a motion which was appropriately seconded by Board member Graham to adjourn meeting at 12:00 p.m. The motion passed unanimously.

Respectfully Submitted,



Dawn Couture
Supervisor II