

NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on May 9, 2019, at the Board Office. The meeting was called to order at 1:10 p.m. by Chairman Briggs. Board Members in attendance were Musgrave, Nelson, Silverman, Seifert, Grott and Graham. Also in attendance were OPLC Division Director Joe Shoemaker and OPLC Staff Member Colleen Giffin.

1. Interview/meeting/hearing –

- a. Attorney Tom Broderick, administrative rule changes – The Board requested the OPLC’s Rules Attorney to review the statutes and rules applicable to licensing to help determine whether the Board has the authority to require an attestation that the primary purpose of the application is to practice accountancy in NH or in service of NH clients and / or require a valid social security number of all applicants. Attorney Broderick discussed the following with the Board:
- Under RSA 541-A:22 III (h) – An agency shall not by rule require a submission of a social security number unless mandated by state or federal law.
 - Under RSA 161-B:11 VI-a – The social security number of any applicant for a professional license, occupational license, or marriage license shall be recorded on the application, provided that if the use of a number other than the social security number is allowed, the applicant shall be so advised. Any application required by this section to contain a social security number shall be confidential and not subject to the right to know law. The use of such number shall be limited to proceedings or actions to establish paternity or to establish or enforce support and shall only be provided to or entered in any out of state or federal database for those cases for which the department is providing services.
 - Under RSA 332-A:2 – No provision of RSA Title XXX and no other provision of law requiring that a license, or any employee of a license, be a citizen of the United States as a condition of licensing to engage in any profession or occupation shall be applied to deny an alien lawfully resident in the United States such license or employment
 - 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, do not currently require that applicants provide a social security number on their licensing / exam application.

A draft proposal on rule changes to PART Ac 301 was reviewed by the Board. The Proposed changes were as follows:

PART Ac 301 APPLICATION PROCEDURE

Ac 301.04 Application for Initial Certification as CPA Form. Each applicant for an initial certification as a CPA shall provide the following on or with Application For Initial Certification Form:

(6) [~~If a United States citizen or a legal United States resident~~], Social Security Number, as required pursuant to RSA 161-B:11, VI-a;

(n) A certification signed by the applicant indicating that: ~~the application is true and correct to the best of the applicants knowledge and belief.~~

1. Interview/meeting/hearing, Continued –

- a. Attorney Tom Broderick, administrative rule changes – A draft proposal on rule changes to PART Ac 301 was reviewed by the Board. The Proposed changes were as follows:

(1) The primary purpose of the application is to practice public accountancy in New Hampshire or in the service of New Hampshire clients, and not to circumvent examination prerequisites in any other jurisdiction: and

(2) the application is true and correct to the best of the applicant's knowledge and belief

Ac 301.05 Application for Certification as CPA Through Reciprocity Form. Each applicant for certification as a CPA through reciprocity shall provide the following on or with the Application For Reciprocity Form:

- (6) [~~If a United States citizen or a legal United States resident~~], Social Security Number, as required pursuant to RSA 161-B:11, VI-a;

Ac 401.07 Return to Active Practice

- (b) A licensee on inactive status pursuant to Ac 401.06, or a person who otherwise no longer holds a current license issued by the board, who seeks to return to active practice shall submit the following on or with an Application for Return to Active Practice Form:

(15) The applicant's signature, attesting that the [~~information contained in the application is true, correct, and complete to the best of the applicant's knowledge and belief~~]

(1) The primary purpose of the application is to practice public accountancy in New Hampshire or in the service of New Hampshire clients, and not to circumvent examination prerequisites in any other jurisdiction: and

(2) the application is true and correct to the best of the applicant's knowledge and belief

Board Member Silverman made a motion which was appropriately seconded by Board Member Nelson to propose changes of Ac 301. The motion passed unanimously.

Attorney Broderick noted the approval and informed the Board that he would start the rules change process with JLCAR, with the hope that the Board could hold the required public comment meeting at their next scheduled board meeting.

It was noted by staff member Giffin that the licensure application for accountancy specifically asks if licensees want to be updated as to any administrative rule changes, and asks them to check "yes" or "no". Attorney Broderick stated that he was unaware of this requirement and this may require the Board to take specific action regarding notification, besides the normal practice of notifying the applicable professional associations and posting notice on the Board's webpage. Attorney Broderick stated he would research the applicable language and get back to board staff with a recommendation to assure compliance with applicable statutes and rules.

2. Reading and approval of the minutes of the February 19, 2019 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 –

- a. Data from NASBA regarding NH's BoA Newsletter – Board Member Silverman went over the most recent NH BoA Newsletter that was distributed and reviewed NASBA's metrics and feedback regarding the newsletter. It was noted by NASBA that the newsletter open rate was much higher than the national average. It was also recommended by NASBA that the newsletter not be scheduled monthly but rather based on when there was sufficient information and / or data to be released. The Board agreed with this approach and noted the successful rollout of the newsletter.
- b. NASBA's recent examination fee changes were discussed for informational purposes. The schedule of testing fees will change beginning January 1, 2020 as follows:

AICPA - \$100 per section

NASBA - \$20 per section

Prometric - \$20.94 per test hour, plus \$6.23 per section security fee

4. Communications Board Action –

- a. Notice from NASBA: Request for licensee list to include in the 2019 CPA Examination Practice Analysis Survey – Specific NASBA request is to grant permission for NASBA to access NH's Accountancy Licensee Database (ALD) data in order to build a list of licensees from NH who have been licensed for not more than 10 years to solicit participation in the comprehensive skills and knowledge surveys. A discussion took place and based on the following information (jurisdiction, lic. #, name, email, mailing address and date first licensed) being provided to AICPA on a one time basis and the survey being voluntary, Board Member Silverman made a motion which was appropriately seconded by Board Member Nelson for Director Shoemaker to approve the request and respond to NASBA on behalf of the Board. The motion passed unanimously.
- b. Letter from Stephen E. Grzelak regarding late Peer Review for Grzelak and Company, P.C., CPA's – The Board concluded, upon review and a brief discussion, that no action is needed. A letter acknowledging Mr. Grzelak's leaving as the controlling licensee for his company will be sent to him by board staff, as well as a reminder of the requirements for the new controlling licensee to complete.
- c. Doug Kanney – Reciprocity applicant requesting a waiver regarding his education hours, so he may license with a 15-hour deficiency in auditing and taxation courses – Board member Graham made a motion which was appropriately seconded by Board member Nelson to deny the request for the waiver. The motion passed unanimously.
- d. Peter Ventura – Reciprocity applicant requesting a waiver regarding his education hours, so he may license with a 10-hour deficiency – Board member Silverman made a motion which was appropriately seconded by Board member Nelson to deny the request for the waiver. The motion passed unanimously.

5. Applications –

- a. Applications processed by NASBA since February 15, 2019 – Board member Musgrave made a motion which was appropriately seconded by Board member Graham to reaffirm the following license numbers. The motion passed unanimously.

Jamil Al Jammal	08738	February 15, 2019
Sujit Bhatia	08739	February 15, 2019
Haitham Elmadhoun	08740	February 15, 2019
Michelle McCartney	08741	February 15, 2019
Ahmed Megahed	08742	February 15, 2019
Samir Mohammad Younus	08743	February 15, 2019
Roger Moussallem	08744	February 15, 2019
Fernando Roscini	08745	February 15, 2019
Fei Wang	08746	February 15, 2019
Sherin Daify	08747	March 1, 2019
Dominik Kalinski	08748	March 1, 2019
Sunil Nagpal	08749	March 1, 2019
Dana Yedilbayeva	08750	March 1, 2019
Mohamed Alnajjar	08751	March 8, 2019
Ahmad Alojairi	08752	March 8, 2019
Yazan Alsholy	08753	March 8, 2019
Mohammad Awwad	08754	March 8, 2019
Paige Brooks	08755	March 8, 2019
Michael Casale	08756	March 8, 2019
Satyaki Deb	08757	March 8, 2019
Jing Fan	08758	March 8, 2019
Christelle Gebran	08759	March 8, 2019
Anthony Gengo	08760	March 8, 2019
Hannah Johnson	08761	March 8, 2019
Chohee Kim	08762	March 8, 2019
Jeewon Kim	08763	March 8, 2019
Takahiro Kohinata	08764	March 8, 2019
Brian Nute	08765	March 8, 2019
Minu Ramani	08766	March 8, 2019
Ilon Saari	08767	March 8, 2019
B. Singara Vadivelu	08768	March 8, 2019
Tidiane Souare	08769	March 8, 2019
Anas Taher	08770	March 8, 2019
Nathan Walker	08771	March 8, 2019
Ahmed Yehia	08772	March 8, 2019
Anas Abu-Taleb	08773	March 15, 2019
Lihan Chen	08774	March 15, 2019
Deepti Goel	08775	March 15, 2019
Ahmed Abdullah	08776	April 15, 2019
Tareq Alsuheabani	08777	April 15, 2019
Tigist Ayele	08778	April 15, 2019

5. Applications, Continued –

- a. Applications processed by NASBA since February 15, 2019 – Board member Musgrave made a motion which was appropriately seconded by Board member Graham to reaffirm the following license numbers. The motion passed unanimously.

Swati Bansal	08779	April 15, 2019
Ashley Burrows	08780	April 15, 2019
Mariana Duarte dos Santos	08781	April 15, 2019
Ahmed Elfadali	08782	April 15, 2019
Caitlin Garcia	08783	April 15, 2019
Mostafa Ghanem	08784	April 15, 2019
Aram Hairabedian	08785	April 15, 2019
Xiuling He	08786	April 15, 2019
Nicole Hypolite	08787	April 15, 2019
Cheol Kee Min	08788	April 15, 2019
Kathryn Mitropoulos	08789	April 15, 2019
Karim Sabek	08790	April 15, 2019
Haytham Salem	08791	April 15, 2019
Precious Sanchez	08792	April 15, 2019
Alex Schopf	08793	April 15, 2019
Pooja Sehgal	08794	April 15, 2019
Revanno Smith	08795	April 15, 2019
Krystal Treco	08796	April 15, 2019
Joseph Williams	08797	April 15, 2019
Niannian Yan	08798	April 15, 2019
Maowen Zhang	08799	April 15, 2019

6. Unfinished Business –

- a. Anas Al Akhras, Return to Active Practice – The Board had a brief discussion regarding the difference between Renewal and Returning to Active Practice. Board member Silverman made a motion which was appropriately seconded by Board member Musgrave to approve Anas Al Akhras’ Return to Active Practice application. The motion passed unanimously.

7. New Business –

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

7. New Business, Continued –

- d. Zaimin Karmali #3494 – CPE approval to return to active practice – Board member Briggs made a motion which was appropriately seconded by Board member Nelson to deny CPE. The motion passed unanimously.
- e. Gary Plante #02167 – Return to Active Practice – The Board had reviewed Mr. Plante’s application and held a brief discussion. Director Shoemaker discussed recent legislation that passed allowing any potential licensee to petition a Board for a review of their criminal record concerning disqualification of licensure, before the application process. OPLC staff to send Mr. Plante a letter stating that he may reapply for Return to Active Practice when the following has been completed:
 - 1. Requests the approval of the Attorney General to Return to Active Practice per his Settlement Agreement.
 - 2. Complete the CPE requirements to Return to Active Practice.
- f. Nicholas Lederhos – Requesting to be “grandfathered” into licensure – Board member Musgrave made a motion which was appropriately seconded by Board member Graham to deny request. The motion passed unanimously.
- g. Omar Omran Al-Tillawi – Requesting to reactivate AUD & REG – Board member Silverman made a motion which was appropriately seconded by Board member Nelson to extend AUD and REG scores until December 31, 2019. The Board requested staff to include in the extension response the request that Mr. Omran Al-Tillawi send in documentation that he has kept current in his education. The motion passed unanimously.
- h. Maureen Okojie – Requesting to be “grandfathered” into licensure – Board member Nelson made a motion which was appropriately seconded by Board member Musgrave to approve for licensure. The motion passed unanimously.
- i. Hesham Mohamed – Requesting to extend AUD & BEC until December 31, 2019 – Board member Silverman made a motion which was appropriately seconded by Board member Seifert to deny the request. The motion passed unanimously.
- j. Beverly Ransford #07767 – Requesting a waiver for not earning 20 new CPE for the period of 2017-2018 – Board member Musgrave made a motion which was appropriately seconded by Board member Silverman to approve the request, per Administrative Rule 403.01 (L). The motion passed unanimously.
- k. Naoyuki Sekine #05026 – Requesting a waiver for not earning 20 new CPE for the period of 2016-2017 – Board member Musgrave made a motion which was appropriately seconded by Board member Silverman to approve the request, per Administrative Rule 403.01 (L). The motion passed unanimously.
- l. Sara Anette Sanberg #07710 – Requesting a waiver for not earning 20 new CPE for the period of 2016-2017 – Board member Musgrave made a motion which was appropriately seconded by Board member Silverman to approve the request, per Administrative Rule 403.01 (L). The motion passed unanimously.

7. New Business, Continued –

- m. Leah Labbe – Requesting to have a non-supervisory CPA sign her work experience verification – The Board expressed concerns that they were not in possession of all the correspondence from this case. Board member Silverman made a motion which was appropriately seconded by Board member Graham to table this request until the Board receives more information. The motion passed unanimously.
- n. Fan Zhang #08281 – Requesting a waiver for not earning 20 new CPE for the period of 2017-2018 – As this was Ms. Zhang’s second request; Board member Graham made a motion which was appropriately seconded by Board member Grott to deny the request for the waiver. The motion passed unanimously.
- o. Audrey B. Pereira #06644 – Requesting a waiver for not earning 20 new CPE for the period of 2017-2018 – As this was Ms. Pereira’s second request; Board Member Graham made a motion which was appropriately seconded by Board member Grott to deny the request for the waiver. The motion passed unanimously.
- p. Samantha Young #07350 – Requesting a waiver for not earning 20 new CPE – Board member Silverman made a motion which was appropriately seconded by Board member Seifert to approve the request. The motion passed unanimously.
- q. Update on 2018 CPE Audit, licensees G – M – Board member Briggs made a motion which was appropriately seconded by Board member Musgrave to table this review until the next meeting when Board Supervisor Couture could attend, as the Board was not able to determine from the information provided what was needed. The motion passed unanimously.
- r. Memo from Board Supervisor Couture regarding incorrect expiration dates found in licensing system (MLO) – OPLC staff member Giffin explained how the errors in expiration dates occurred, how the system was audited and what was discovered. Director Shoemaker explained the solutions, by licensee, how each would be corrected and notified. Board member Seifert made a motion which was appropriately seconded by Board member Silverman to accept each proposal by licensee. The motion passed unanimously.
- s. Discussion regarding firm mobility and obtaining a NH business permit – Board member Graham explained the discussion he and Supervisor Couture had about firm mobility administration rules, 302.07 CPA Firms. Board Member Graham proposed that he provide a summary of his research regarding this topic at the next Board meeting. The Board agreed to table discussion until the next meeting.
- t. Date and time of next meeting – ***Monday, June 17, 2019 at 9 a.m.***

8. Adjournment – Board member Graham made a motion which was appropriately seconded by Board member Silverman to adjourn the meeting. The motion passed unanimously, meeting adjourned at 4:13 pm.

Respectfully Submitted,

OPLC Board Staff