

NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on June 17, 2019, at the Board Office. The meeting was called to order at 9:00 a.m. by Chairman Briggs. Board Members in attendance were Musgrave, Nelson, Silverman, Seifert and Graham. Also in attendance were OPLC Division Director Joe Shoemaker and OPLC staff members Dawn Couture and Colleen Giffin. Not present was Board member Grott.

1. Interview/meeting/hearing – None.

2. Reading and approval of the minutes of the May 9, 2019 meeting – Board Member Seifert made a motion which was appropriately seconded by Board Member Silverman to approve the public minutes as written with a minor change in item 2. The motion passed unanimously.

3. Communications General –

- a. Daniel J. Dustin, CPA, Vice President of Board Relations at NASBA will attend August meeting – Noted.
- b. NASBA Eastern Regional Meeting Update – Board chair Briggs provided a brief update of some of the topics from the Regional meeting held in Washington DC. NASBA to take a closer look at what the additional 30 semester hours shall be if the applicant has already taken these hours within the required 120. There will be more technology within testing, further information to come. NASBA has started to setup CPE audit services; aiming to start for the 2020 renewal cycle. Board member Silverman will look further into it.

4. Communications Board Action –

- a. Email from AICPA – Would like feedback regarding chapter 3 of the AICPA Oversight Handbook – The Board held a discussion regarding concerns with chapter 3 and that it shows a disconnection with the general public. Board member Graham made a motion to provide feedback with the following questions:
 - How does AICPA view the public having this information available to them?
 - What will be the premises on what information the general public can view?

A topic was mentioned on if Peer Reviews should be included. Board member Graham made a motion to amend his first motion and to include Peer Reviews.

- What type of information will the public be able to view regarding the status of Peer Reviews and how will they access any updates?
- What is the status in connection with the UAA?

Board member Silverman seconded the amended motion. The motion passed unanimously.

5. Applications –

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

Brandon Karl Chin	08800	May 3, 2019
Derek M. Gelineau	08801	May 3, 2019
Leah Labbe	08802	May 3, 2019
Shlomo Lipsett	08803	May 3, 2019
Kathleen H. Maher	08804	May 3, 2019
Krysta Moulton	08805	May 3, 2019
Jeffrey S. Pero	08806	May 3, 2019
Kayla M. Tanguay	08807	May 3, 2019
Alysa L. Butler	08808	May 10, 2019
Menglu Cai	08809	May 10, 2019
Wei Guo	08810	May 10, 2019
Todd G. Haynes	08811	May 10, 2019
Yan Li	08812	May 10, 2019
Qian Liu	08813	May 10, 2019
Qifan Sun	08814	May 10, 2019
Hany Karam Taki Tanious	08815	May 10, 2019
Maureen Okojie	08816	May 16, 2019
Lei Yi	08817	May 16, 2019
Jun Yu Yuan	08818	May 16, 2019
Phanindra Prakash Kalpatapu	08819	May 24, 2019
Wei-Che Sung	08820	May 24, 2019
Adnan Zahir	08821	May 24, 2019
Anthony Campanella	08822	May 31, 2019
Dario Pratt	08825	May 31, 2019
Abby Thackston	08826	May 31, 2019

6. Unfinished Business –

- a. Discussion regarding firm mobility and obtaining a NH business permit – Tabled from the May 9, 2019 meeting – Board member Graham provided a flowchart to help OPLC staff regarding on if the an applicant or business applicant will need to obtain a NH Firm Permit license.

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 Musgrave and Seifert, the Board by roll call vote resumed public session.

7. New Business, Continued –

- c. Upon the motion of Seifert and the second of Silverman, 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. Sivakumar R. Nimmagadda – Extend REG score to expire on April 20, 2019 – Board member Silverman made a motion which was appropriately seconded by Board member Graham to grant the extension for REG to expire on April 20, 2019. The motion passed unanimously.
- e. Osama Elsayed Ibrahim – Extend AUD, FAR & REG scores to expire on May 31, 2019 due to system issues with Prometric – Board member Silverman made a motion which was appropriately seconded by Board member Graham to deny an extension. The motion passed unanimously.
- f. Kathleen Thompson #2592 – Requesting to satisfy deficiency of not earning 20 new hours for July 2017 – June 2018 per Ac 403.02(n). Administrative fine received – Board member Musgrave made a motion which was appropriately seconded by Board member Graham to grant waiver as this is her first request and to refund the administrative fine due to the deficiency being in a non-renewal year. The motion passed unanimously.
- g. Jason Quarella #1409 – Requesting to satisfy deficiency of not earning 20 new hours for July 2017 – June 2018 per Ac 403.02(n). Administrative fine received – Board member Musgrave made a motion which was appropriately seconded by Board member Silverman to grant waiver as this is his first request and to refund the administrative fine due to the deficiency being in a non-renewal year. The motion passed unanimously.
- h. Yousef Safdari #6842 – Requesting to satisfy deficiency of not earning 20 new hours for July 2017 – June 2018 per Ac 403.02(n) – Board member Graham made a motion which was appropriately seconded by Board member Silverman to accept the licensee's request to satisfy the deficient CPE hours within 60 days per Ac 403.01 (n); as well as submitting CPE certificates upon renewal. The motion passed unanimously.
- i. Jard R. Yeaton #04209 – Received disciplinary action from Minnesota – Board member Graham made a motion which was appropriately seconded by Board member Seifert to approve Mr. Yeaton's renewal with no reciprocal disciplinary taken. The motion passed unanimously.
- j. 2018 CPE Audit Results, licensees G – M – OPLC staff Couture updated the Board on the results of the audit.
 - 1. Number of licensee's audited – 86
 - 2. Passed – 63%, audit is not complete
 - 3. Number of licensee's to be waived 13 due to being newly licensed or having an Inactive Status.

7. New Business, Continued –

- j. 2018 CPE Audit Results, licensees G – M, Continued – OPLC staff Couture updated the Board on the results of the audit.

- 4. Number of licensee’s who did not respond 3 – Moved, seconded and voted unanimously to proceed with scheduling a Show Cause hearing for August 19, 2019:

Anchal Jain	#06132
Hounan Leng	#08169
Naoko Morozumi	#06346

- 5. Licensees that did not complete the required 20 hours of CPE by June 30th each year:

- a. Tina Gagnon #2735 – Board member Silverman made a motion which was appropriately seconded by Board member Seifert to accept waiver request and issue a reinforcing letter. The motion passed unanimously.
- b. MaryJo Greene #3290 – Board member Silverman made a motion which was appropriately seconded by Board member Graham for Ms. Greene to take an additional 4 hour ethics course within 60 days and must submit a copy of the completed certificate. It shall also be noted that these hours cannot be used as carry forwards, only towards completing the deficient ethic hours for her 2018 renewal.
- c. Nadine Masannat #8291 - Board member Silverman made a motion which was appropriately seconded by Board member Graham to accept waiver request and issue a reinforcing letter. The motion passed unanimously.
- d. Amer Rouhi Jomaa #7178 – Board member Seifert made a motion which was appropriately seconded by Board member Silverman to waive the deficient 20 CPE hours during July 1, 2015 – June 30, 2017 per Ac 403.01 (k). The motion passed unanimously.
- e. Hyun-Ki Kim #4221 – Board member Silverman made a motion which was appropriately seconded by Board member Graham to send a letter requesting the licensee to provide documented proof such as certificates or a spread sheet that includes the course title, dates of completion and the number of awards to be awarded within 60 days. The motion passed unanimously.
- f. Philip Kwon #6602 – Board member Graham made a motion which was appropriately seconded by Board member Silverman for Mr. Kwon to provide documentation of his CPE for the reporting time frame; including the certificate of completion for the course currently enrolled in to satisfy the 20 hour CPE requirement. The motion passed 5-0. Board member Seifert was not present and did not vote.

7. New Business, Continued –

j. 2018 CPE Audit Results, licensees G – M, Continued – OPLC staff Couture updated the Board on the results of the audit.

5. Licensees that did not complete the required 20 hours of CPE by June 30th each year:

g. Hayato Matsuzaki #5148 – Board member Graham made a motion which was appropriately seconded by Board member Silverman to send a letter requesting the licensee to provide documentation of CPE hours by reaching out to the providers or employment records from HR within 60 days. The motion passed 5-0. Board member Seifert was not present and did not vote.

h. Abdulsamad I. Khalfan #5918 – Board member made a motion which was appropriately seconded by Board member Graham to grant a one-time waiver for not meeting the 20 hour requirement during July 2015 – June 2016. The motion passed 5-0. Board member Seifert was not present and did not vote.

k. Date and time of next meeting – ***Monday, August 19, 2019 at 9 a.m.***

8. Adjournment – Board member Silverman made a motion which was appropriately seconded by Board member Nelson to adjourn the meeting. The motion passed unanimously, meeting adjourned at 11:10 am.

Respectfully Submitted,



Dawn Couture
Supervisor II