

August 19, 2019

## NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on August 19, 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, Silverman, Seifert and Graham. Also in attendance were OPLC Division Director Joe Shoemaker and OPLC staff members Dawn Couture and Colleen Giffin. Not present were Board members Grott and Nelson.

### 1. Interview/meeting/hearing –

- a. 9:00 a.m. Daniel J. Dustin, CPA, Vice President of Board Relations at NASBA – The Board welcomed Mr. Dustin and thanked him for attending. Mr. Dustin informed the Board of current NASBA updates and provided a handout. A key topic is a new system that will be offered by NASBA regarding CPE audits, in which NASBA will handle the processing of CPE audits for any State that would like to access this service. Currently the audit tool is still in production; NASBA is hoping to have all issues resolved by the end of September 2019. New Hampshire would like to start utilizing NASBA's CPE Audit tool in December 2020. The AICPA had done a study on firms hiring CPA graduates; the result was low. Board member Graham asked if extending the amount of hours, the applicant has to take the exams would help? Mr. Dustin mentioned that it might not be possible to extend hours based on 2 main reasons
  1. Students think they need to memorize word for word of what they learn so they take more notes so they can memorize every note they took.
  2. The Board of examiners does not want the number of testing hours to go past 16 hours.

The passed rate has gone up to about 55%. There will be an exposé draft coming out in January 2020 that will have more information regarding the exams.

- b. 9:15 a.m. Show Cause Anchal Jain – Failure to provide documentation for 2019 CPE audit – Hearing opened at 9:45 a.m. Ms. Jain did not appear. Testimony was heard from staff member Dawn Couture. Hearing closed at 9:55 a.m.
- c. 9:30 a.m. Show Cause Hounan Leng – Failure to provide documentation for 2019 CPE audit – Hearing opened at 10:00 a.m. Mr. Leng did not appear. Testimony was heard from staff member Dawn Couture. Hearing closed at 10:10 a.m.
- d. 9:45 a.m. Show Cause Naoko Morozumi – Failure to provide documentation for 2019 CPE audit – Hearing opened at 10:15 a.m. Ms. Morozumi did not appear. Testimony was heard from staff member Dawn Couture. Hearing closed at 10:20 a.m.

**1. Interview/meeting/hearing, Continued –**

- e. 10:15 a.m. Hearing Administrative Rules Ac 300 – 400 – Hearing opened at 10:28 a.m. There were no public comments or public present. Hearing closed at 10:44 a.m. Board Member Silverman made a motion which was appropriately seconded by Board Member Graham to accept the rules as amended. The motion passed unanimously.

**2. Reading and approval of the minutes of the July 19, 2019 meeting –** Board Member Seifert made a motion which was appropriately seconded by Board Member Silverman to approve the public minutes as written. The motion passed unanimously.

**3. Communications General –**

- a. NH BOA Newsletter – This issue focused on CPE audit and The Impact of New Data Privacy Laws for CPAs.

**4. Communications Board Action –**

- a. Notice required under the Class Action Fairness Act from Deloitte – The Board reviewed. No further action required.

**5. Applications –**

- a. Applications processed by NASBA since June 7, 2019 – Board Member Silverman made a motion which was appropriately seconded by Board Member Musgrave to reaffirm the following with license numbers. The motion passed unanimously.

Bibars Archouk	8827	June 7, 2019
May Jurdi	8828	June 7, 2019
Anas Sughayer	8829	June 7, 2019
Denise Turnquest	8830	June 7, 2019
Phil Content	8831	June 14, 2019
Ruosang Deng	8832	June 14, 2019
Cortney C. Hersom	8833	June 14, 2019
Nicholas Lederhos	8834	June 14, 2019
Vakhtang Namoradze	8835	June 14, 2019
Shanique E. Roberts	8836	June 14, 2019
Douglas Greene	8837	June 21, 2019
Soohyun Ham	8838	June 21, 2019
Abdelrahman Ibrahim	8839	June 21, 2019
Michelle Lobo	8840	June 21, 2019
Kyle Tracy	8841	June 21, 2019
Yanting Yang	8842	June 21, 2019

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**5. Applications, Continued –**

Applications processed by NASBA since June 7, 2019 – Board Member Silverman made a motion which was appropriately seconded by Board Member Musgrave to reaffirm the following with license numbers. The motion passed unanimously.

Seoung Hyun Yoo	8843	June 21, 2019
Rasha El Khamisy	8844	June 27, 2019
Xiaoxiao Wang	8845	June 27, 2019
Kai-lei Wei	8846	June 27, 2019
Hamad Rashed Al Salem	8847	July 3, 2019
Turkan Bayramova	8848	July 3, 2019
Kaynell C. Dames	8849	July 3, 2019
Kendra D. Delaney	8850	July 3, 2019
Hui Fan	8851	July 3, 2019
Yuewen Gu	8852	July 3, 2019
Siddhant Jain Jaiswal	8853	July 3, 2019
Nidhi Nagori	8854	July 3, 2019
Connor D. Mackenzie	8855	July 12, 2019
Juhi Naseem	8856	July 12, 2019
Christopher Pfeffer	8857	July 12, 2019
Seok Jae Yang	8858	July 12, 2019
Wissam Z. Moukahal	8859	July 12, 2019
Usman Ahmad	8860	July 19, 2019
Chow Ka-Ho	8861	July 19, 2019
Mi Qin	8862	July 19, 2019
Eyiwumit Adedokun	8863	July 22, 2019
Reema Dhake	8864	July 22, 2019
Omar El Husseini	8865	July 22, 2019
Mohammad Erekat	8866	July 22, 2019
Min Fan	8867	July 22, 2019
Tyler Kassab	8868	July 22, 2019
Ali AL Ahmar	8869	July 29, 2019
Rutendo Masvikeni	8870	July 29, 2019
Samantha Binning	8871	July 30, 2019
Jae Hon Kim	8872	July 30, 2019
Shuo Li	8873	July 30, 2019
Gopabandhu Satapathy	8874	July 30, 2019
John R. Hanna	8875	August 2, 2019
Sivakumar Ramadoss	8876	August 2, 2019
Saneata Smith	8877	August 2, 2019
Ramez Abdelhamed	8878	August 7, 2019
Sivakkumar Annamalai	8879	August 7, 2019

**5. Applications, Continued –**

Applications processed by NASBA since June 7, 2019 – Board Member Silverman made a motion which was appropriately seconded by Board Member Musgrave to reaffirm the following with license numbers. The motion passed unanimously.

Maya Elkhatib	8880	August 7, 2019
Zachery Oliver	8881	August 7, 2019
Misty Rolle	8882	August 7, 2019
Nikhil Shah	8883	August 7, 2019
Robert Tufariello	8884	August 7, 2019

**6. Unfinished Business –**

- a. Finalizing the 2018 CPE Audit Results, licensee’s G – M – OPLC staff Couture updated the Board on the remaining licensee’s whom were randomly selected for CPE audit.
  - Yun-Ting Hsiao #5997: Did not earn any CPE during the three-year renewal period of July 1, 2015 – June 30, 2018 – Board Member Silverman made a motion which was appropriately seconded by Board Member Graham to schedule a show cause hearing for the October 21, 2019 meeting. The motion passed unanimously.
  - Lynn Leveille #2363: Cannot provide documentation for CPE. Sent an email with confirmation letter attached, attachment will not open – Board Member Graham made a motion which was appropriately seconded by Board Member Seifert to give Ms. Leveille 20 days to provide her missing CPE. If documentation is not provided then a show cause hearing will be scheduled for October 21, 2019. The motion passed unanimously.
- b. Review of draft letter to AICPA regarding chapter 3 of the AICPA Oversight Handbook – Board Member Graham provided the Board with a summary of his research. The premise of this is that the results of Peer Review will be kept private. There is minimal information coming in from AICPA therefore, it is difficult to provide adequate feedback.

**7. New Business –**

- a. Upon the motion of Seifert 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 Graham, the Board by roll call vote resumed public session.

**7. New Business, Continued –**

- c. Upon the motion of Musgrave 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. Letter from DOJ regarding Gary Plante's Return to Active Practice – Board Member Musgrave made a motion which was appropriately seconded by Board Member Graham to reply back informing Mr. Plante that he will need to reapply for an initial license. The motion passed unanimously.
- e. Zaimin Karmali #3494 – Appeal May 9, 2019 Decision Re: CPE approval to return to active practice – Upon reviewing all documentation the Board determined that Ms. Karmali has a total of 94 hours of CPE that may be claimed. Board Member Seifert made a motion which was appropriately seconded by Board Member Graham to resubmit a "Return to Active Practice" application with completion of CPE hours earned during the period of July 1, 2016 – June 30, 2019 within 60 days. The motion passed unanimously.
- f. Osama Elsayed Ibrahim – Reconsideration to extend AUD, FAR & REG scores to expire on May 31, 2019 due to system issues with Prometric – Board Member Graham made a motion which was appropriately seconded by Board Member Silverman to deny the extension as the request was presented three years over the 18-month time frame. Mr. Ibrahim shall retake AUD and FAR. The motion passed unanimously.
- g. Amjad Khaled – Requesting to extend REG to July 20, 2019 to obtain licensure – Board Member Graham made a motion which was appropriately seconded by Board Member Silverman to deny extension request as it does not meet the 18-month time frame. The motion passed unanimously.
- h. Yelda Telyaz #7157 – Requesting CPE hours for first renewal period be prorated – Board Member Musgrave made a motion which was appropriately seconded by Board Member Seifert to grant Ms. Telyaz a one-time waiver for an additional 8.5 hours of CPE credit due to poor communication. The motion passed unanimously.
- i. Ikram R. Sapaev #4447 – Requesting 60-day extension per Ac 403.01 (n) to obtain remaining CPE hours – Board Member Musgrave made a motion which was appropriately seconded by Board Member Silverman to accept request with an administrative fine of \$100.00. The motion passed unanimously.
- j. Manish Kumar Sharma #7388 – Requesting a waiver for not earning 20 CPE hours for July 2016 – June 2017, 2<sup>nd</sup> request – Board Member Silverman made a motion which was appropriately seconded by Board Member Musgrave for Ms. Sharma to provide a list starting at August 8, 2016 of all CPE courses including dates of completion and number of hours starting within 30 days. The motion passed unanimously.

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**7. New Business, Continued** –

- k. Deliberation on Show Cause Hearing, Anchal Jain – Board Member Silverman made a motion which was appropriately seconded by Board Member Musgrave to revoke Ms. Jain’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. Ms. Jain must also return her wall certificate to the Board’s office. The motion passed unanimously.
  
- l. Deliberation on Show Cause Hearing, Hounan Leng – Board Member Musgrave made a motion which was appropriately seconded by Board Member Graham to revoke Mr. Leng’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. Leng must also return his wall certificate to the Board’s office. The motion passed unanimously.
  
- m. Deliberation on Show Cause Hearing, Naoko Morozumi – Board Member Seifert made a motion which was appropriately seconded by Board Member Silverman to revoke Ms. Morozumi’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. Ms. Morozumi must also return her wall certificate to the Board’s office. The motion passed unanimously.
  
- n. Date and time of next meeting – ***Monday, October 21, 2019 at 9 a.m.***

**8. Adjournment** – Meeting adjourned at 12:08 p.m.

Respectfully Submitted,



Dawn Couture  
Supervisor II