

## NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on October 21, 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, Graham, Grott and Nelson. Also in attendance were OPLC Division Director Joe Shoemaker and staff member Dawn Couture.

### **1. Interview/meeting/hearing –**

- a. 9:30 a.m. Show Cause Hearing, Yun-Ting Hsiao – Failure to provide documentation for 2018 CPE audit – Hearing opened at 10:30 a.m. Ms. Hsiao did not appear. Ms. Hsiao provided a letter and additional CPE documentation via email. Hearing closed at 10:40 a.m.

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

**3. Communications General –** None

**4. Communications Board Action –** None

### **5. Applications –**

- a. Applications processed by NASBA since August 9, 2019 – Board Member Seifert made a motion which was appropriately seconded by Board Member Grott to reaffirm the following with license numbers. The motion passed unanimously.

Mohammed Ibrahim Ahmed	8885	August 9, 2019
Mirella Dankova	8886	August 9, 2019
Lindsey Gourgouras	8887	August 9, 2019
Priyal Shah	8888	August 9, 2019
Kara Williamson	8889	August 9, 2019
Miyuan Cao	8890	August 20, 2019
Yi Deng	8891	August 20, 2019
Hadi Mahmoud	8892	August 20, 2019
Neal Warren	8893	August 20, 2019
Gillis Wilson	8894	August 20, 2019
Nitin Ajmera	8895	August 23, 2019
Jad Azar	8896	August 23, 2019
Emily Saunders	8897	August 23, 2019
Sami Sughair	8898	August 23, 2019
Jaya Prabha Victor	8899	August 23, 2019
Congxia Zhang	8900	August 23, 2019

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**5. Applications, Continued –**

- a. Applications processed by NASBA since August 9, 2019 – Board Member Seifert made a motion which was appropriately seconded by Board Member Grott to reaffirm the following with license numbers. The motion passed unanimously.

Dalton Gyorda	8901	August 29, 2019
Courtney Lindsay	8902	August 29, 2019
Kerry-Ann Lawrence	8903	September 6, 2019
Asjad Malik	8904	September 6, 2019
Sadiq Ahmed	8905	September 16, 2019
Richard Anderson	8906	September 16, 2019
Angelica Cabrera Rivas	8907	September 16, 2019
Li Qun Chi	8908	September 16, 2019
Frances Fontinelle-Walcott	8909	September 16, 2019
Umar Hayat	8910	September 16, 2019
Muhammad Yasir Mirza	8911	September 16, 2019
Serge Stephan	8912	September 16, 2019
John Paul Armbruster	8913	September 20, 2019
Zemeng Li	8914	September 20, 2019
Aisha Mellish	8915	September 20, 2019
Andrew Vaughan	8916	September 20, 2019
Jeffrey Murphy	8917	September 27, 2019
Gary Nelson	8918	September 27, 2019
Mohammad Siddiqi	8919	September 27, 2019
Shikha Varshney	8920	September 27, 2019
Xiaoqing Wang	8921	September 27, 2019
Luay Baz	8922	October 7, 2019
Vernique Henfield	8923	October 7, 2019
Anqi Hou	8924	October 7, 2019
Walid Jahchan	8925	October 7, 2019
Amoya Mitchell	8926	October 7, 2019
Asha Patel	8927	October 7, 2019
Sabrina Robinson	8928	October 7, 2019

**6. Unfinished Business –**

- a. Yelda Telya – Reconsideration on number of carry forward hours for 2022 – Board Member Musgrave made a motion which was appropriately seconded by Board Member Silverman to grant Ms. Telyaz 31.5 hours of CPE credit to use for next renewal. The motion passed unanimously.

**6. Unfinished Business, Continued –**

- b. Amjad Arafat – Requesting to extend AUD until January 31, 2020 – Board Member Musgrave made a motion which was appropriately seconded by Board Member Graham to deny extension request. The motion passed unanimously.
- c. Zaimin Karmali – Reconsideration to accept reactivation – Board Chair Briggs made a motion which was seconded by Board Member Graham to deny reconsideration due to no new CPE hours were submitted. Ms. Karmali currently has 94 hours of CPE, once the remaining CPE hours are earned she will need to complete a “Return to Active Practice” application. CPE hours claimed to reactivate license cannot be used upon next renewal. The motion passed unanimously.
- d. Manish Sharma – Submitted CPE for 2016 – Board Member Silverman made a motion which was appropriately seconded by Board Member Grott to accept the list of courses completed in 2016. The motion passed unanimously.
- e. Hayato Matsuzaki – Review of transcripts for 2019 CPE audit approval – Board Member Silverman made a motion which was appropriately seconded by Board Member Graham to submit a list of the courses taken between July 1, 2015 – June 30, 2016. The motion passed unanimously.

**7. New Business –**

- a. Non-public session, authorized by RSA 91-A:3, II (c) & (j), RSA 91-A:5, IV, *Lodge v. Knowlton*, 118 N.H. 574 (1978) and the Board’s executive and deliberative privileges.
- b. Deliberation on Show Cause Hearing, Yun-Ting Hsiao – The Board reviewed Ms. Hsiao’s letter and documentation. A discussion was held in a non-meeting session. The Board voted unanimously to approve Ms. Hsiao’s documentation for the 2018 CPE audit.
- c. Deliberation regarding Show Cause Notices for Anchal Jain; Hounan Leng and Naoko Morozumi, did not comply with the CPE – Discussion was held in a non-meeting session. Board Member Musgrave made a motion which was appropriately seconded by Board Member Silverman to provide a suspension notice of hearing for those that have violated Board administrative rules. The motion passed 5-1. Board Member Nelson abstained.
- d. Administrative Rules – Board Member Grott made a motion which was appropriately seconded by Board Member Musgrave to create a subcommittee of 2 or more Board Members to review the administrative rules for possible changes. Board Chair Briggs appointed Board Member Silverman and Board Member Graham to start the subcommittee. The motion passed unanimously.

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**7. New Business, Continued** –

- e. Heleina N. McCartney – Extension request for AUD until March 10, 2020 – Board Chair Briggs made a motion which was appropriately seconded by Board Member Silverman to deny extension. The motion passed unanimously.
- f. Tarek Mohamed Refaat – Extension request for AUD until September 30, 2019 – Board Member Musgrave made a motion which was appropriately seconded by Board Member Graham to deny extension and to take AUD prior to the expiration of BEC. The motion passed unanimously.
- g. Mohamed Abdel Meguid – Extension request for FAR until September 30, 2019 – Board Member Musgrave made a motion which was appropriately seconded by Board Member Graham to grant extension and acknowledges that applicant has passed all four exam sections. The motion passed unanimously.
- h. Chelsea Bevans – Extension request for BEC for 35 days – Board Member Silverman made a motion which was appropriately seconded by Board Member Seifert to grant extension until November 30, 2019 and that no further extensions shall be given. The motion passed unanimously.
- i. Sasha Hemmings – Extension request for AUD for 35 days – Board Member Silverman made a motion which was appropriately seconded by Board Member Graham to grant extension until November 30, 2019 and that no further extensions shall be given. The motion passed unanimously.
- j. Cedric Charles – Extension request for REG for until November 30, 2019 – Board Chair Briggs made a motion which was appropriately seconded by Board Member Silverman to grant extension until November 30, 2019. The motion passed unanimously.
- k. Date and time of next meeting – ***Monday, December 16, 2019 at 9 a.m.***

**8. Adjournment** – Board Member Silverman made a motion which was appropriately seconded by Board Member Musgrave to adjourn meeting at 12:05 p.m. The motion passed unanimously.

Respectfully Submitted,



Dawn Couture  
Supervisor II