

## NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on December 16, 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, Seifert, Graham, Grott, Nelson and Elder. Also in attendance were OPLC Division Director Joe Shoemaker, staff member Dawn Couture, Rules Attorney Tom Broderick and Board Counsel JD Lavallee.

### 1. Interview/meeting/hearing –

- a. Welcome New Member, Jennifer Elder – The Board welcomed Jennifer Elder. Board Member Elder provided the Board with a brief background of her work as a licensed CPA; as well as being a member on the AICPA & NASBA committee of CPE.
- b. Non-meeting with Board Counsel – The non-meeting session started at 9:30 a.m. and ended at 10:25 a.m. There were no members of the public present.

2. Reading and approval of the minutes of the October 21, 2019 meeting – Board Member Graham made a motion which was appropriately seconded by Board Member Seifert to approve the public minutes as written. The motion passed unanimously.

### 3. Communications General –

- a. Update from NASBA Annual Meeting held in Boston MA – Board Chair Briggs provided a brief summary of key items of focus at the Annual Meeting. The main item was making sure all state licensing boards are aware that there has been a steady decrease in those looking to become licensed as a CPA; and it has become more prevalent within the accounting profession to see those taking the CPA exam have educational backgrounds outside traditional accounting degrees. The upcoming change to continuous testing (no wait period in between exam retakes) was also discussed. A candidate will not be required to wait until the start of a new testing quarter to retake a section of the exam; this will take effect July 1, 2020.

### 4. Communications Board Action –

- a. Email from Gary Plante – no action was taken after review of previous Board decision. Mr. Plante must follow administrative rules for licensure.

### 5. Applications –

- a. Applications processed through NASBA since October 15, 2019 – Board Member Graham made a motion which was appropriately seconded by Board Member Musgrave to license the following applicants. The motion passed unanimously.

Lama AlHogail	8929	October 15, 2019
Yaacoub Dia	8930	October 15, 2019
Khalooq Duraidi	8931	October 15, 2019

**5. Applications, Continued –**

Tareq Maraqa	8932	October 15, 2019
Khalid Mohelba	8933	October 15, 2019
Peter Ventura	8934	October 15, 2019
Svetlana Zhussupova	8935	October 15, 2019
Tyler Hall	8936	October 22, 2019
Jamil Jaber	8937	October 22, 2019
Ahmed Mahgoub	8938	October 22, 2019
Sivakumar Nimmagadda	8939	October 22, 2019
Jaesun Shim	8940	October 22, 2019
Steffanie Springer	8941	October 22, 2019
Mohamed Tolba	8942	October 22, 2019
Charnice Adderley	8943	October 28, 2019
Naman Gangwal	8944	October 28, 2019
Paul John Jalandoni	8945	October 28, 2019
Amjad Khaled	8946	October 28, 2019
Fred Nguve	8947	October 28, 2019
Tariq Alshahwan	8948	November 6, 2019
Ximin Chen	8949	November 6, 2019
Wissam El Kaissi	8950	November 6, 2019
Aly Eslam	8951	November 6, 2019
Nicholas Amann	8953	November 14, 2019
Mandy Giles	8954	November 14, 2019
Ojor-Rumi Mowete	8955	November 14, 2019
Johnelle Poitier	8956	November 14, 2019
David Sanchez	8957	November 14, 2019
Deena Baisilie	8958	November 22, 2019
Robert Begin	8959	November 22, 2019
Dhara Joshi	8960	November 22, 2019
Ryan Poirier	8961	November 22, 2019
Osama Al-Rababah	8962	November 27, 2019
Mohammed Alkhalidi	8963	November 27, 2019
Alex Meister	8964	November 27, 2019
Wei Wei Zhou	8965	November 27, 2019
Matheus Ataide	8966	December 6, 2019
Lisa Sterling-Watler	8967	December 6, 2019
Ross Woodbury	8968	December 6, 2019

**6. Unfinished Business –**

- a. Hyun-Ki Kim #4221 – Failed to provide 2018 CPE documentation within 60 days – Board Member Seifert made a motion which was appropriately seconded by Board Member Elder to hold a disciplinary hearing at the February 10, 2020 meeting. The motion passed unanimously.

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**6. Unfinished Business, Continued –**

- b. Update on administrative rules – Board Member Elder volunteered to be on the rules subcommittee. Attorney Broderick went over the changes made to administrative rules Ac 301.04, Ac 301.05 and Ac 401.07 with the Board. Board Member Seifert made a motion which was appropriately seconded by Board Member Nelson to accept the changes made in the Objection Response. The motion passed unanimously.

**7. New Business –**

- a. Upon the motion of Board Member Graham and the second of Board Member Seifert, 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 Board Member Musgrave and Board Member Seifert, the Board by roll call vote resumed public session.
- c. Upon the motion of Board Member Musgrave and the second of Board Member Seifert, 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. 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 Elder and Board Member Graham to start the subcommittee. The motion passed unanimously.
- e. Chelsea Bevans – Extension request for BEC – The Board was informed that the wrong exam score was voted on at the October meeting. Board Member Elder made a motion which was appropriately seconded by Board Member Graham to extend BEC until November 30, 2019. The motion passed unanimously.
- f. Chad Rolle – Requesting extension for BEC and continued extension for AUD – Board Member Graham made a motion which was appropriately seconded by Board Member Musgrave to extend BEC until December 31, 2019; AUD would not be extended. The Board held a brief discussion. Board Member Graham made an amended motion which was appropriately seconded by Board Member Musgrave to extend BEC until March 31, 2020; AUD would not be extended. The motion passed unanimously.
- g. Omar Al-Tillawi – Requesting a passing score for FAR – Tabled until the next meeting.

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**7. New Business, Continued –**

- h. Zaimin Karmali – Appeal Board’s Decision Re: CPE approval to return to active practice – During review, it was brought to the Board’s attention that Ms. Karmali has been using the CPA designation without an active license. Board Chair Briggs made a motion which was appropriately seconded by Board Member Graham to hold a Show Cause hearing.
- i. Derek Gelineau #8801 – Requesting a waiver for not earning 20 CPE hours by June 30, 2019 – Board Member Musgrave made a motion which was appropriately seconded by Board Member Grott to grant a one-time waiver per Ac 403.01 (m). The motion passed unanimously.
- j. Area J. Wilson – Requesting to extend BEC until March 30, 2020 – Board Chair Briggs made a motion which was appropriately seconded by Board Member Elder for Staff Member Couture to reply back letting Ms. Wilson know that the email address to candidate care was entered incorrectly therefore they did not receive her email and suggested reaching out to them again. The correct email address was provided.
- k. Election of Officers – The following Board Members were nominated and elected as new officers.
  - 1. Board Chair Briggs made a nomination which was appropriately seconded by Board Member Graham to elect Board Member Musgrave as Chair. The motion passed unanimously.
  - 2. Board Chair Briggs made a nomination which was appropriately seconded by Board Member Elder to elect Board Member Grott as Vice Chair. The motion passed unanimously.
  - 3. Board Chair Briggs made a nomination which was appropriately seconded by Board Member Grott to elect Board Member Graham as Secretary. The motion passed unanimously.
- l. 2020 Board Meeting Dates – Noted.
- m. Date and time of next meeting – ***Monday, February 10, 2020 at 9 a.m.***

**8. Adjournment** – Board adjourned at 12:02 p.m.

Respectfully Submitted,



Dawn Couture  
Supervisor II