

## NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on February 10, 2020, at the Board Office. The meeting was called to order at 9:00 a.m. by Chair Musgrave. Board Members in attendance were Briggs, Seifert, Graham, Grott, Nelson and Elder. Also in attendance were OPLC Division Director Joe Shoemaker and Staff Member Dawn Couture.

**1. Interview/meeting/hearing** – None.

**2. Reading and approval of the minutes of the December 16, 2019 meeting** – Board Member Briggs made a motion which was appropriately seconded by Board Member Elder to approve the public minutes as written. The motion passed unanimously.

**3. Reading of Communications** –

- a. 2019 CPE Audit, licensee's N – Z – Staff Member Couture informed the Board that there was a glitch in the system and that almost all licensees N-Z were notified of being audited and that once the Office realized the mistake, an email was sent out informing the licensees of the glitch. The Office has received an adequate number of licensees who have submitted their CPE documentation.
- b. Conditional Approval for Administrative Rules Ac 301.04, Ac 301.05 and Ac 401.07 – Board Member Seifert made a motion which was appropriately seconded by Board Member Elder to adopt the conditional approval as presented. The motion passed unanimously. Attorney Broderick was in attendance.

**4. Reading and Consideration of Applications** –

- a. Applications processed through NASBA since December 19, 2019 – Board Member Briggs made a motion which was appropriately seconded by Board Member Graham and acknowledged the following applicants for licensure. The motion passed unanimously.

Zain Alsaad	8969	December 19, 2019
Briana Bodden	8970	December 19, 2019
Nadine El Ghazzawi	8971	December 19, 2019
Kimberly Martin	8972	December 19, 2019
Joseph Payne	8973	December 19, 2019
Frehiwot Teklewold	8974	December 19, 2019
Cintia David	8975	December 31, 2019
Sayed Ali Ebrahim	8976	December 31, 2019
Ludmila Musilova	8977	December 31, 2019
Vanessa Pearl	8978	December 31, 2019
Justin Sousa	8979	December 31, 2019
Omar Alhasnawi	8980	January 9, 2020
Zhiyu Wang	8981	January 9, 2020
Abdallah Ahmed	8982	January 16, 2020

**4. Applications, Continued –**

- a. Applications processed through NASBA since December 19, 2019 – Board Member Briggs made a motion which was appropriately seconded by Board Member Graham and acknowledged the following applicants for licensure. The motion passed unanimously.

Jingchao Shao	8983	January 16, 2020
Jijo Valiyaparambil	8984	January 16, 2020
Noof Al Doser	8985	January 24, 2020
Sinisa Cvokic	8986	January 24, 2020
Kim Ferguson	8987	January 24, 2020
Piyush Goplani	8988	January 24, 2020
Muhammed S. K Palathumkara	8989	January 24, 2020
Ningaraj Bekana	8990	January 31, 2020
Keiran Hamilton	8991	January 31, 2020
Xingxing Huang	8992	January 31, 2020
Xiaoai Jiang	8993	January 31, 2020

**5. Unfinished Business –**

- a. Omar Al-Tillawi – Tabled from December 16, 2019 meeting – Board Member Graham made a motion which was appropriately seconded by Board Member Nelson that Mr. Al-Tillawi has passed FAR. Per RSA 309-B:5 VII; that due to circumstances beyond the applicants control in which there was a system failure and it did not allow Mr. Al-Tillawi to properly finish the exam.
- b. Deliberation for the following licensees on disciplinary action 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. Show Causes were held in absentia – Board Member Graham made a motion which was appropriately seconded by Board Member Nelson to deny the following licensee’s renewals due to not providing the proper documentation for renewal and non-communication in regards to notifying the Board Office of any address changes.
  - 1. Anchal Jain
  - 2. Hounan Leng – Package was returned
  - 3. Naoko Morozumi – Package was returned

**6. New Business –**

- a. Upon the motion of Board Chair Musgrave and the second of Board Member Graham, 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 Seifert and Board Member Graham, the Board by roll call vote resumed public session.

**6. New Business, Continued –**

- c. Upon the motion of Board Chair Musgrave and the second of Board Member Elder, 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. Discussion regarding Industrial work experience – A discussion was held. The Board has requested to seek guidance from legal counsel and rules Attorney Broderick regarding industry and public accounting experience in accordance with the state statute and administrative rules. The Board would also like to have a survey conducted regarding what other States may require for public accounting experience and/or do they have a required number of hours allowed for outside public experience. OPLC Staff will reach out to NASBA and see if they can help in reaching out to other States.
- e. Osama Elsayed Ibrahim – Requesting to extend REG – Board Member Grott made a motion to extend REG until May 31, 2020 and that no further extension requests be granted. The Board held a discussion. Board Member Briggs made a motion which was appropriately seconded by Board Member Graham to deny extending REG. The motion passed unanimously.
- f. Area J. Wilson – Request for Reinstate and Extend BEC credit until March 30, 2020 – Board Member Briggs made a motion which was appropriately seconded by Board Member Graham to grant request and extend BEC until March 30, 2020. The motion passed unanimously.
- g. Samantha Gibbs – Requesting to extend AUD until March 30, 2020 due to Hurricane Dorian – Request has completed through NASBA.
- h. Santhana Krishnan Packirisamy #7479 – Incorrect expiration date – Staff Member Couture provided a memo to the Board that explained how the error was found as well as a proposal to correct the error. Board Chair Musgrave made a motion which was appropriately seconded by Board Member Seifert to accept the proposal as presented. A brief discussion was held. Board Chair Musgrave made a motion to amend the original motion to include a prorated CPE amount per Ac 403.01 (f). The motion passed unanimously.
- i. Arthur J. Buonamano #921 – Requesting a waiver for not earning 20 CPE hours for period ending June 30, 2018 – Board Member Briggs made a motion which was appropriately seconded by Board Member Elder to grant a one-time waiver per Ac 403.01 (l). The motion passed unanimously.
- j. Roger Moussallem #8744 – Requesting a waiver for not earning 20 CPE hours for period ending June 30, 2019 – Board Member Briggs made a motion which was appropriately seconded by Board Member Elder to grant a one-time waiver per Ac 403.01 (m). Mr. Moussallem must complete the deficient CPE hours by June 11, 2020 and submit an administrative fine. The motion passed unanimously.

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**6. New Business, Continued** –

- k. Patrice Radogna #2740 – Used the full CPA designation as opposed to CPA Inactive – Board Member Graham made a motion which was appropriately seconded by Board Member Elder to accept Ms. Radogna’s application, application fee and request that Ms. Radogna thoroughly review the Board’s laws and rules. The motion passed unanimously.
- l. Laurence M. Brock #1620 – Used the full CPA designation as opposed to CPA Inactive – Board Member Graham made a motion which was appropriately seconded by Board Member Briggs to accept Mr. Brock’s application, application fee and request that Mr. Brock thoroughly review the Board’s laws and rules. The motion passed unanimously.
- m. Date and time of next meeting – *Monday, May 4, 2020 at 9 a.m.*

**7. Adjournment** – Board Member Elder made a motion which was appropriately seconded by Board Member Graham to adjourn. Meeting adjourned at 11:10 a.m.

Respectfully Submitted,



Dawn Couture  
Supervisor II