

## NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on April 13, 2020. Due to the current State of Emergency around the COVID-19 Health Advisory, this meeting was held via teleconference under the Governor's Emergency Order #12 Pursuant to Executive Order 2020-04. The meeting was called to order at 3:00 p.m. by Chair Musgrave. Board Members who were in attendance via telephone were Briggs, Seifert, Grott, Nelson and Elder. Also in attendance via teleconference were OPLC Division Director Joe Shoemaker, Staff Member Dawn Couture and OPLC Rules Attorney Mike Porter. Board Member Graham was not available.

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

**2. Reading and approval of the minutes** – None.

**3. Reading of Communications** – None.

**4. Reading and Consideration of Applications** – None.

**5. Unfinished Business** –

Discussion on email from NASBA regarding CPA Exam and CPE – The Board received and reviewed two standing orders drafted by Attorney Porter. The first Standing Order is in reference to the waiver requirement to pass all examinations in 18-months, pursuant to RSA 309-B:5, V and Ac 303.02 (a) and (b). The Board recognizes that due to COVID-19, the corresponding declared National State of Emergency and declared New Hampshire State of Emergency constitute circumstances beyond an individual's control. Exam applicants will receive an extension of the 18-month time frame to complete the examination. There shall be an extension of 120 days for each section passed prior to March 17, 2020. This Standing Order shall expire on July 14, 2020.

The second Standing Order is in reference to the waiver of Ac 403.01 – continuing professional education requirements, pursuant to administrative rule Ac 403.01 (k) and (q). Licensees set to expire for the period ending June 30, 2020, will be allowed to renew their license on a conditional basis subject that the licensee shall complete the 120 CPE hour requirement by October 31, 2020. In the case that a licensee is unable to complete the annual 20 hour CPE requirement by June 30, 2020 will also be granted an extension to complete the 20 hour CPE requirement by October 31, 2020. This Standing Order shall expire on October 31, 2020. Board Member Seifert made a motion which was appropriately seconded by Board Member Elder to accept both Standing Orders as presented. The motion passed by roll call vote from each Board Member.

**6. New Business** –

- a. Date and time of next meeting – *Monday, May 4, 2020 @ 9:00 a.m.*

**7. Adjournment** – Board Member Seifert made a motion which was appropriately seconded by Board Member Grott to adjourn the meeting. The motion passed unanimously. Meeting adjourned at 3:18 p.m.

Respectfully Submitted,



Dawn Couture  
Supervisor II