

NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on May 4, 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 9:10 a.m. by Chair Musgrave. Board Members who were in attendance remotely were Briggs, Seifert, Grott, Nelson, Elder and Graham. Also in attendance remotely were OPLC Division Director Joe Shoemaker, Staff Member Dawn Couture and OPLC Rules Attorney Mike Porter.

1. Interview/meeting/hearing – None.

2. Reading and approval of the minutes of the February 10, 2020, March 30, 2020 and April 13, 2020 meetings – Board Member Briggs made a motion which was appropriately seconded by Board Member Elder to approve the public minutes of the three dates mentioned above as written. The motion passed unanimously by roll call vote from each Board Member. Board Member Graham did not vote and was abstained of the April 13, 2020 minutes.

3. Reading of Communications –

- a. Email notification of a lapsed licensee practicing – The notification brought to the Board’s attention of an individual, Wilbert Pascual, whom claimed to hold a current NH CPA license. Staff Member Couture informed the Board that Mr. Pascual has a lapsed NH CPA license. Board Member Graham made a motion which was appropriately seconded by Board Member Grott to issue a cease and desist letter to Mr. Pascual. The motion passed unanimously by roll vote from each Board Member.
- b. 2019 CPE Audit, licensee’s N – Z – Staff Member Couture provided an update to the Board.
- c. 2020 CPE Audit, licensee’s A – F – Staff Member Couture informed the Board that audit notices are now setup to automatically be sent out with renewal notices.

4. Reading and Consideration of Applications –

- a. Applications processed through NASBA since February 10, 2020 – Board Member Graham made a motion which was appropriately seconded by Board Member Seifert and acknowledged the following applicants for licensure. The motion passed unanimously by roll vote from each Board Member.

Amir Alic	8998	February 14, 2020
Kelly Desrosiers	8999	February 14, 2020
Garith Fraser	9000	February 14, 2020
Hafsah Muhanna	9001	February 14, 2020
Ali Omar	9002	February 14, 2020
Sung Il Park	9003	February 14, 2020
Abderrahmane Bzioui	9004	February 20, 2020
Jasmine Cunningham	9005	February 20, 2020
Muhammad Javed	9006	February 20, 2020
Nancy Lipinski	9007	February 20, 2020
Latoya Singleton	9008	February 20, 2020
Omar Abu-dhaim	9009	February 27, 2020
Rami Al Rizik	9010	February 27, 2020

4. Applications, Continued –

- a. Applications processed through NASBA since February 10, 2020 – Board Member Graham made a motion which was appropriately seconded by Board Member Seifert and acknowledged the following applicants for licensure. The motion passed unanimously by roll vote from each Board Member.

Ibrahim Basbous	9011	February 27, 2020
Kai Chang	9012	February 27, 2020
Maria Kirshina	9013	February 27, 2020
Kaitlyn Landry	9014	February 27, 2020
Dodam Lee	9015	February 27, 2020
Edward Manzi	9016	February 27, 2020
Shantre Pedican	9017	February 27, 2020
Eric Heckman	9018	March 6, 2020
Junai Kang	9019	March 6, 2020
Ranganathan Ramachandran	9020	March 6, 2020
Diksha Sahni	9021	March 6, 2020
Sheddine Bennett	9022	March 12, 2020
Chelsea Bevans	9023	March 12, 2020
Emil Borstel	9024	March 12, 2020
Erik Loschiavo	9025	March 12, 2020
Melanie Baricante	9026	March 20, 2020
Bhagyashree Bhatt	9027	March 20, 2020
Nour El Mawla	9028	March 20, 2020
Sravan Komaravolu	9029	March 20, 2020
Yanan Liu	9030	March 20, 2020
Shemeka Massiah	9031	March 20, 2020
Carlos Salazar Rojas	9032	March 20, 2020
Richard Walsh	9033	March 20, 2020
Brandon Atnip	9034	March 27, 2020
Graeham Ellerkamp	9035	March 27, 2020
Weiji Lu	9036	March 27, 2020
Ibrahim Abo Alkushk	9037	April 3, 2020
Joanne Ayoub	9038	April 3, 2020
Chia Ying Lee	9039	April 3, 2020
William Mitchell	9040	April 3, 2020
Tarek Abdelbaki	9041	April 9, 2020
Buthaina Abedrabbu	9042	April 9, 2020
Nathan Cates	9043	April 9, 2020
Manul Goyal	9044	April 9, 2020
Sameer Paddalwar	9045	April 9, 2020
Ahmed Mostafa Abdelmonser	9046	April 17, 2020
Ashley Thea Thompson	9047	April 17, 2020
Nathan S. Tuopaeh	9048	April 17, 2020
Ronald Fortier	9049	April 24, 2020
Mallika Paranjpe	9050	April 24, 2020

5. Unfinished Business –

- a. Osama Elsayed Ibrahim – Requesting to extend REG to January 31, 2020 – The Board held a discussion. Chair Musgrave made a motion which was appropriately seconded by Board Member Graham to ask Mr. Ibrahim as to “what were the circumstances that happened after May 31, 2018 that were beyond your control for the Board to consider extending REG?” Once a response is received, it will go before the Board at the next scheduled meeting.
- b. Update Industrial work experience – The Board has requested for a survey to be 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 – Tabled till next meeting

6. New Business –

- a. Upon the motion of Board Chair Musgrave and the second of Board Member Elder, 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 Graham and Board Member Briggs, the Board by roll call vote resumed public session.
- c. Upon the motion of Board Chair Musgrave and the second of Board Member Briggs, 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. Ahmed Massoud – Request to extend FAR for 40 days to be eligible to retake BEC – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Graham to deny the request. The motion passed unanimously by roll vote from each Board Member.
- e. Ragin Martin – Request to extend FAR and possibly AUD – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Grott to grant the extension of FAR for four months and will expire on January 31, 2020. The motion passed unanimously by roll vote from each Board Member.
- f. Christopher P. Allen #8507 – Requesting a waiver for not meeting 20 CPE hours by June 30, 2019 – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Elder to grant a one-time waiver for not meeting the required minimum 20 CPE hours by June 30, 2019. An administrative fine of \$100.00 will be administered for not meeting the required CPE hours, per Ac 403.01 (n). The motion passed unanimously by roll vote from each Board Member.
- g. Alex Eshuis #7891 – Requesting a waiver for not meeting 20 CPE hours by June 30, 2020, per Ac 403.01 (n) – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Graham to grant an extension until October 31, 2020. Total of 120 CPE hours must be completed and submitted along with an \$100.00 administrative fine by October 31, 2020. The motion passed unanimously by roll vote from each Board Member.

6. New Business, Continued –

- h. Shu Yen Chan #6635 – Requesting a waiver for not meeting 20 CPE hours by June 30, 2019 – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Graham to grant a one-time waiver per Ac 403.01 (l). The motion passed unanimously by roll vote from each Board Member.
- i. Hyun Ji Hwang #8691 – Requesting a waiver for not meeting 20 CPE hours by June 30, 2019 – Board Member Briggs made a motion which was appropriately seconded by Board Chair Musgrave to grant an extension to complete the deficient hours within 6 months from the date of the petition, per Ac 403.01 (m). Deficient hours must be submitted by August 12, 2020. The motion passed unanimously by roll vote from each Board Member.
- j. Seungho (Gabriel) Lee #7146 – Requesting a waiver for not meeting 20 CPE hours by June 30, 2019 – Board Member Grott made a motion which was appropriately seconded by Board Chair Musgrave as this is a second waiver request, the licensee must provide on a CPE reporting log the number of CPE hours earned during the period of July 1, 2020 – June 30, 2021. The motion passed unanimously by roll vote from each Board Member.
- k. Yuka Kimura #7789 – Requesting a waiver for not meeting 20 CPE hours, per Ac 403.01 (m) – Board Member Elder made a motion which was appropriately seconded by Board Chair Musgrave to grant an extension to complete the deficient hours within 6 months from the date of the petition, per Ac 403.01 (m). Deficient hours must be submitted by October 31, 2020. The motion passed unanimously by roll vote from each Board Member.
- l. Daniel Shanahan #1790 – Requesting a waiver for not meeting 20 CPE hours by June 30, 2018 – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Graham to complete the deficient 20 CPE hours by October 31, 2020. Per Ac 403.01 (n) an administrative fine of \$100.00 will be administered for not meeting the required CPE hours by June 30, 2018. The motion passed unanimously by roll vote from each Board Member.
- m. Michael Pagán #5124 – Requesting a waiver for not meeting 20 CPE hours by June 30, 2017 – Board Chair Musgrave made a motion which was appropriately seconded Board Member Graham to complete the deficient hours and submit a CPE reporting log of the completed hours by October 31, 2020. The motion passed unanimously by roll vote from each Board Member.
- n. Date and time of next meeting – ***Monday, July 20, 2020 at 9 a.m.***

7. Adjournment – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Graham to adjourn. Meeting adjourned at 12:36 p.m. The motion passed unanimously by roll vote from each Board Member.

Respectfully Submitted,



Dawn Couture
Supervisor II