

NEW HAMPSHIRE BOARD OF ACCOUNTANCY
PUBLIC MEETING MINUTES
October 3, 2022

There was a meeting of the Board of Accountancy held on October 3, 2022. The public may attend via video/teleconference. The following Board Members attended in person at the Board's Office: Silverman, Briggs, Elder, Powell, David and Grott.

Attended in person were OPLC Board Administrator's Dawn Couture and Marla Pike.

Attended via video was Attorney Shane Goulet.

Not Present was Board Member Seifert.

Board Member Elder left at 12:04 p.m.

I. Call to Order – 9:00 a.m.

II. Non-Public Session

At 9:00 a.m., upon the motion of Board Chair Silverman and the second of Board Member Powell to go into a non-public session, the Board, by roll call, voted to conduct a non-public session for the purpose of the reading and approval of the non-public minutes of the August 1, 2022 meeting, and evaluating complaints against licensees, accredited individuals, institution, or organizations, or persons charged with practicing unlawful accounting activity, and noting that such a non-public session is authorized by RSA 91-A:3, II(c), RSA 91-A:5, IV, *Lodge v. Knowlton*, 118 N.H. 574 (1978), and the Board's executive and deliberative privileges. Each Member recorded his or her vote on the motion, which passed by the vote of all members present.

III. Resume Public Session

At 11:38 a.m., upon the motion of Board Chair Silverman and the second of Board Member Elder, the Board unanimously voted by roll call to reconvene the public meeting.

IV. Seal the Minutes of the Non-Public Session

Upon the motion of Board Chair Silverman and the second of Board Member Powell, by roll call, the Board voted to seal the minutes of the non-public session from the public disclosure pursuant to RSA 91-A:3, III(c), on the grounds that public disclosure would be likely affect adversely the reputation of licensees, accredited individuals, institutions, or organizations, or persons charged with practicing unlawful accounting activity, RSA 91-A:5, IV, *Lodge v. Knowlton*, 118 N.H. 574 (1978), and based upon the Board's executive and deliberative privileges. The motion passed with each member recording his or her vote on the motion.

V. Old Business –

- A. Rule Change Discussion – The Board made a change to Ac 303.02 (b) and to Ac 403.01. Board Chair Silverman made a motion to accept the changes as proposed and submit them to Tina Kelley to start the rule process. The motion was seconded by Board Member Elder. The motion passed unanimously.

VI. New Business –

- A. Email from NASBA Re: Tax courses – The Board will not accept these courses.
- B. Notice from NASBA Re: mutual recognition agreements – Noted.
- C. Notice from NASAB Re: CPA Evolution – The Board held a brief discussion. Board Chair Silverman made a motion to adopt NASBA’s recommendation. The motion was seconded by Board Member David. The motion passed 5-0. Board Member Grott was not present.
- D. NASBA’s Regional Director’s Focus Questions – Board Chair Silverman will work with Administrator Couture on submitting answers to NASBA.
- E. 2022 CPE Audit:
 - 1. Approval
 - a. Jacqueline Talbot – Board Member Powell made a motion to accept the documentation submitted for audit. The motion was seconded by Board Member Briggs. The motion passed 5-0. Board Member Elder was not present.
 - 2. Waiver Request
 - a. Ali Omar – Board Member Elder made a motion which was appropriately seconded by Board Chair Silverman to grant a one-time waiver and issue a fine. The motion passed unanimously.
 - b. Barry A. Paolino – Board Member Elder made a motion which was appropriately seconded by Board Member Briggs to grant a one-time waiver and issue a fine. The motion passed unanimously.
 - c. Robert G. Roy – Board Member Elder made a motion which was appropriately seconded by Board Member Powell to grant a one-time waiver and issue a fine. The motion passed 5-0. Board Member Briggs abstained.
 - d. Dario A. Pratt – Board Member Elder made a motion which was appropriately seconded by Board Member Powell to grant a one-time waiver and issue a fine. The motion passed unanimously.
 - e. Krisztina Nagy – Passed audit.
 - f. Gleb Shevtsov – Board Member Elder made a motion which was appropriately seconded by Board Member David to except licensees explanation and issue a fine. The motion passed unanimously.
- F. CPE Waiver Request:
 - 1. Berik Satpayev #06976 – Waiver request, did not meet 20 hours for 2021 – Board Member Briggs made a motion which was appropriately seconded by Board Member Grott to grant a one-time waiver and issue an administrative fine per Ac 403.01 (n). The motion passed 5-0. Board Member Elder was not present.
 - 2. Helena Speek #08767 – Waiver request, did not meet 20 hours for 2020 & 2022; did not meet total 120 hours – Board Member Briggs made amotion which was

appropriately seconded by Board Member Powell for licensee to submit her CPE documentation for the Board to review at their next meeting. The motion passed 5-0. Board Member Elder was not present.

3. Jaya Prabha Victor #08899 - Waiver request, did not meet 20 hours for 2021; did not meet ethics; did not meet 120 hours – Board Member Briggs made a motion which was appropriately seconded by Board Chair Silverman for licensee to submit the CPE documentation they have earned to date for the Board to review at their next meeting. The motion passed 5-0. Board Member Elder was not present.
4. Seok Jae Yang #08858 – Waiver request, did not meet 20 hours for 2022 – Board Member Brigg made a motion which was appropriately seconded by Board Member Grott to accept the waiver per Ac 403.01 (o). The motion passed 5-0. Board Member Elder was not present.
5. Amgad Fawzy #09092 – Waiver request, did not meet 20 hours for 2021 & 2022 – Board Member Briggs made a motion which was appropriately seconded by Board Member Grott to grant a one-time waiver and issue a fine. The motion passed 5-0. Board Member Elder was not present.
6. Cherie Whitten #03339 – Waiver request, did not meet 20 hours for 2020, 2021 or 2022 – Waiver request, did not meet 20 hours for 2021 & 2022 – Board Member Briggs made a motion which was appropriately seconded by Board Member Powell to grant a one-time waiver and issue a fine. The motion passed 5-0. Board Member Elder was not present.
7. Tareq Shaaban #09230 – Waiver request, did not meet 20 hours for 2022 – Board Chair Silverman made a motion which was appropriately seconded by Board Member David to grant a one-time waiver with no further excesses and issue a fine. The motion passed 5-0. Board Member Elder was not present.

G. Exam Extension Request:

1. Emadeldin Farag – Exam extension request, extend AUD – Board Member Grott made a motion which was appropriately seconded by Board Member Briggs to extend AUD from October 14th – December 31, 2022. The motion passed 4-1. Board Member Elder was not present.
2. Samarth Sharma – Exam extension request, extend AUD – Board Member Grott made a motion which was appropriately seconded by Board Member Powell to extend AUD to December 31, 2022. The Board held a discussion. The motion was amended by Board Member Grott to deny an extension. The amended motion was seconded by Board Member Powell. The motion passed 3-2. Board Member Elder was not present.
3. Turki Abdulrahman Y Alqahtani – Exam extension request, extend FAR – Board Member Grott made a motion which was appropriately seconded by Board Chair Silverman to extend FAR to December 31, 2022. The motion passed 5-0. Board Member Elder was not present.

- 4. Youssef Saeed – Exam extension request, extend AUD & FAR – Board Member Grott made a motion which was appropriately seconded by Board Member David to extend both AUD & FAR to December 31, 2022. The motion passed 5-0. Board Member Elder was not present.
- 5. Lauren Todd – Exam extension request, extend AUD – Board Member Grott made a motion which was appropriately seconded by Board Member David to extend AUD to December 31, 2022. The motion passed 5-0. Board Member Elder was not present.
- H. NASBA Annual Meeting – Board Chair Silverman informed the Board of the upcoming meeting at the end of this month. There is a virtual option as well.
- I. New Board Members – Board Chair Silverman informed the Board that Board Member Seifert will continue staying on the Board.
- J. Date and time of next meeting – **Monday, December 5, 2022 at 9:00 a.m.**

VII. Review of Public Minutes from the August 1, 2022, meeting – Board Member Powell made a motion which was appropriately seconded by Board Member Grott to accept the minutes as presented. The motion passed 5-0. Board Member Elder was not present.

VIII. Licensure

Applications processed by NASBA since July 22, 2022 – Board Chair Silverman made a motion which was appropriately seconded by Board Member Powell to acknowledge the following applicants for licensure.

July 22, 2022		August 12, 2022		August 26, 2022		September 9, 2022	
Tiago DI Fiori	9329	Shiho Higaki	9335	Charlie Chang	9341	Nikkielia Bradshaw	9345
Amila Hadzic	9330	Daniel Lane	9336	Alex Fernandez-Garcia	9342	Xuan Qin	9346
Daniel O’Dowd	9331	Jessica Ray	9337	David Kiley	9343		
Kyle Saunders	9332	Jad Safa	9338	Shobhit Mahatma	9344		
Scott Shannon	9333	Junxiang Wang	9339				
Douglas Whittlesey	9334	Rong Wang	9340				

IX. Adjournment – Board Member Powell made a motion which was appropriately seconded by Board Member Briggs to adjourn the meeting. The motion passed 5-0; meeting adjourned at 12:36 p.m. Board Member Elder was not present.

Respectfully Submitted,



Dawn Couture
Board Administrator II