

NEW HAMPSHIRE BOARD OF ACCOUNTANCY
PUBLIC MEETING MINUTES
December 5, 2022

There was a meeting of the Board of Accountancy held on December 5, 2022. The public may attend via video/teleconference. The following Board Members attended in person at the Board's Office: Silverman, Briggs, Elder, David, Grott and Seifert.

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

Attended also in-person was Board Counsel Attorney Shane Goulet.

Board Member Powell arrived at 9:18 a.m.

I. Call to Order – 9:04 a.m.

- II. Review of Public Minutes from the October 3, 2022, meeting** – Board Chair Silverman made a motion to accept the public minutes as written. The motion was seconded by Board Member David. The motion passed 5-0. Board Member Seifert abstained and Board Member Powell was not present.

Board Member Powell made a motion to make a few minor amendments to the public minutes:

- Item II, within the first sentence: add a 'comma' after 9:00 a.m. Remove the 'comma' after Powell. Add a 'comma' after the word session.
- Item III, add a 'comma' after 9:00 a.m. Remove the word "and" after Elder.
- Item IV, add a 'comma' and the words "the Board" after roll call. In the third sentence after RSA 91-A:3, III (c) add a 'comma' and replace the words "on the grounds" with "because". In the sixth sentence down, add the words "based upon" after the word 'and'.
- Item V, in the first sentence change the spelling of "purposed" to "proposed."
- Item VI, under G, 2 – Samarth Sharma; Administrator Couture to recheck previous meeting notes regarding the Board's final decision as Board Member Powell has this as a denial.

The motion was seconded Board Member David. The motion passed 5-1. Board Member Briggs was not present.

III. Old Business

- A. Helena Speek #08767 – Documentation of CPE – The Board received and reviewed the submitted documentation. The hours submitted did not meet the required number of hours for renewal per Ac 403.02. Administrator Couture informed the Board that an email was sent to the licensee on December 2nd requesting a copy of the certificates for the CPE hours earned in November 2022. Board Member Briggs suggested on tabling until next meeting, to give the licensee more time to respond to Administrator Couture's email.
- B. Jaya Prabha Victor #08899 – Documentation of CPE – The Board received and reviewed the submitted documents. Board Member Briggs made motion to accept the document. The motion was seconded by Board Member Seifert. The motion passed 5-0. Board Member Powell was not present.

- C. Update on status of rule changes – Administrator Couture informed the Board that their changes were sent over to Tina Kelley. The Board will receive another update at the next meeting.

IV. New Business

A. CPE Waiver Request –

- 1. Pietro Bersani #05043 – Waiver request, did not meet 20 hours for 2022 – Board Member Briggs made a motion to grant Mr. Bersani’s request per Ac 403.03 (m). The motion was seconded by Board Member David. The motion passed 5-0. Board Member Powell was not present.

B. Exam Extension Request –

- 1. Islam Mohamed Said Mohamed Ossia – Exam extension request, extend FAR – Board Member Elder made a motion to grant an extension. The motion was seconded by Board Member Grott. The Board held a discussion. Board Member made an amendment to the original, to include no further extensions will be granted. The amended motion was seconded by Board Member Powell. The motion passed 4-3.
- 2. Kaustubh Joshi – Exam extension request, extend BEC – Board Member Grott made a motion to deny the request. The motion was seconded by Board Member David. The motion passed unanimously.
- 3. Letesha Roberts – Exam extension request, extend AUD – Board Member David made a motion to deny the request. The motion was seconded by Board Chair Silverman. The vote was 3-4, the motion did not pass. The Board held a discussion. Board Member Powell made a motion to grant the extension. The motion was seconded by Board Member Briggs. The motion passed 4-3.

The Board took a break from 11:13 a.m. to 11:25 a.m.

- C. Email from A. Eldin regarding social security number and reciprocity – The Board acknowledges the email. No further action required.
- D. NASBA Annual Meeting Report – Board Chair Silverman mentioned the most discussed item at the meeting was CPA Evaluation. There will be some black out dates for candidates taking the exams; however, NASBA will provide extensions to them.
- E. NASBA Ethics Course – Board Chair Silverman informed the Board of a CBT course program from NASBA involving students that are in an ethics program. Possibly a course requirement for discipline.
- F. Peer Review Update – Board Chair Silverman made a suggestion for a Peer Review committee for NH firms that are involved with Peer Reviews. Chair Silverman asked Board Members to volunteer. Members would keep the Board updated at meetings.
- G. Report on ARPL webinar – Board Member Briggs informed the Board of NASBA & AICPA deregulating professions. Tabled for next meeting.
- H. 2023 Board Meeting Dates – Noted.

- I. Election of Officers – Board Member Seifert made a motion that officers maintain their current roles. The motion was seconded by Board Member Elder. The motion passed 5-0. Board Member Briggs was not present.
- J. OPLC’s Strategic Plan – Executive Director Courtney was in attendance via Zoom. Director Courtney reminded the Board when responding to emails from other Board Members as emails going back and forth could possibly create a meeting which is a violation of 91-A.

Board Chair Silverman asked if OPLC’s new 300 rules will be violating the Board’s statute, specifically RSA 309-B:4, regarding granting licenses? Director Courtney informed the Board that the rules will not be in violation of the statutes. The rules are just to set bases for OPLC staff to review and approve applications without the Board having to meet. It’s not a transfer of authority, Boards may choose to retain reviewing and approving applications at meetings.

Board Chair Silverman asked who will be the new executive director for the Board of Accountancy now that Joe Shoemaker is no longer with OPLC? Director Courtney mentioned that she is the Executive Director of OPLC; however, Boards do not have executive directors they have Board Administrators. Board Chair Silverman expressed his concern with not having an executive director for the Board of Accountancy; someone to keep track of legislation, rules changes that need to be made, attend NASBA meeting as well as monthly NASBA calls. Director Courtney stated that there cannot be one person solely to a Board. If a Board Member has any further questions regarding this, they can contact her.

Board Member David asked about licenses being issued when they should not have been issued. Board Counsel Goulet mentioned that he has informed the licensing department that on firm applications, if a non CPA owner is checked off, then the application needs to be brought to the Board Administrator for the Board to review.

V. Licensure

Applications processed by NASBA since October 5, 2022 – Board Chair Silverman made a motion to acknowledge the following applicants for licensure with the corresponding license number. The motion was seconded by Board Member Elder. The motion passed 5-0. Board Member Briggs was not present.

October 5, 2022

Kaylee Cavagnaro – 9347
Hannah Hebsch – 9348
Nicholas Lewis – 9349
Jean-Philippe Saurat – 9350

October 21, 2022

Joshua Byrne – 9351
Juan Colon – 9352
Daniel Krivitsky – 9353

October 28, 2022

Jason Innderfield – 9354
Megan McDonald – 9355
Chad Morrison – 9356

VI. Non-Public Session

At 9:54 a.m., upon the motion of Board Chair Silverman and the second of Board Member Briggs 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 October 3, 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.

VII. Resume Public Session

At 11:12 a.m., upon the motion of Board Chair Silverman and seconded by Board Member David, the Board unanimously voted by roll call to reconvene the public meeting.

VIII. Seal the Minutes of the Non-Public Session

Upon the motion of Board Chair Silverman and seconded by 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.

IX. Date and time of next meeting – *Tuesday, February 7, 2023 at 9:00 a.m.*

X. Adjournment – Board Chair Silverman made a motion which was appropriately seconded by Board Member Grott to adjourn the meeting. The motion passed 5-0; meeting adjourned at 11:55 a.m. Board Member Briggs was not present.

Respectfully Submitted,



Dawn Couture
Board Administrator II