

**NEW HAMPSHIRE BOARD OF ACCOUNTANCY**  
**PUBLIC MEETING MINUTES**  
**February 7, 2023**

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There was a meeting of the Board of Accountancy held on February 7, 2023. The public may attend via video/teleconference. The following Board Members attended in person at the Board's Office: Silverman, Briggs, Elder, David, Grott, Powell 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.

**I. Call to Order – 9:04 a.m.**

**II. Review of Public Minutes from the December 5, 2022, meeting –**

Board Member Powell suggested a few minor amendments to the public minutes:

- Item III, in the last sentence; add a "comma" after meeting.
- Item IV, subsection J, second paragraph second sentence; change the spelling of "bases" to "basis" and add the word "grounds" to read "basis grounds for".
- Item VI, second line; change the word "Commission" to "Board". In the fifth line; change "brokerage" to "accountancy". In the seventh line; change the word "Commission" to "Board".
- Item VII, in the second line; change the word "Commission" to "Board".
- Item VIII, in the first line; add "determined" after Board Member Powell. In the sixth line; change the word "Commission" to "Board".

Board Member Briggs made a motion to accept the public minutes as amended. The motion was seconded by Board Member Seifert. The motion passed unanimously.

**III. Hearings**

- A. 10:00 am, Adjudicatory Hearing, Rimmi Jain – Board Chair Silverman made a motion to appoint Attorney Brenda Golden-Hallisey as the Presiding Officer. The motion was seconded by Board Member Seifert. The motion passed unanimously. The hearing opened at 10:04 a.m. Ms. Jain was in attendance via Zoom and had no representation. The hearing closed at 10:23 a.m. Discussion was held in non-public session.

**IV. New Business**

A. Exam Extension Request –

1. Robert Albury – Exam extension request for FAR – Board Member Elder made a motion to grant the extension of FAR for six months. FAR to expire on May 31<sup>st</sup>. The motion was seconded by Board Member David. The motion passed unanimously.
2. Lauren Todd – Exam extension request for AUD – Board Member Elder made a motion to deny the extension. The Board held a discussion. Board Member Powell noted the number of times that the candidate failed AUD and FAR. Also, there were gaps in between exam dates. The motion was seconded by Board Member David. The motion passed unanimously.

Board Chair Silverman made a statement for all letters in response to approved exam extension requests to include "no further extensions."

3. Di Wu – Exam extension request for FAR – Board Member Elder made a motion to deny the extension based on the applicants testing history. The motion was seconded by Board Member Briggs. The motion passed unanimously.
  4. Kethera Thompson – Exam extension request for FAR – Board Member Grott made a motion to grant the extension of FAR for six months. FAR to expire on August 30<sup>th</sup>. The motion was seconded by Board Member Elder. The motion passed 6-1. Board Member Briggs opposed.
- B. Discussion on International Certified Mail – Administrator Senko informed the Board that international certified mail has been returned back to OPLC. The Board’s rules do not indicate that corresponding mail shall be sent by certified international. Will the Board accept OPLC to send correspondence via email with read receipt instead of going through USPS.
- Board Member David made a motion to discontinue international mail by USPS. The motion was seconded by Board Member Elder. Board Member Powell made an amendment to the motion to include all. The motion was seconded by Board Member Elder. The motion passed unanimously.
- C. Notice from NASBA: Expiring ID Policy – The Board acknowledges that this is more of an FYI.
- D. Report on ARPL webinar – ARPL stands for ‘Alliance for Responsible Professional Licensing.’ Board Member Briggs spoke on this topic. This is a group that formed because legislators want to limit the authority to issue licenses. If licensure is done well, it will remove barriers of licensees between states. What could be done at the state level is to educate legislators as to what the Board does. There have been 18 states that have adopted the universal licensing but none of them have been consistent. If the Board felt like this is happening, then ARPL and NASBA would step in.
- E. Committees – Board Chair Silverman informed the Board that the UAA committee exposure draft was released. The Board held a brief discussion.
- F. New Member to Board – Board Chair Silverman informed the Board that this meeting would be Board Member Briggs last meeting. Board Chair Silverman presented a certificate to Board Member Briggs and thanked him for his years of service and dedication to the Board of Accountancy. Board Chair Silverman mentioned that someone has applied to be on the Board.
- G. Board Leadership – Board Chair Silverman would like to establish 4 committees. Board Chair Silverman has appointed the following members as head of those committees.
- Board Member Elder to be head of the rules committee.
  - Board Member David to be head of the peer review committee.
  - Board Member Powell to be head of the legislation committee.
  - Board Chair Silverman to be head of the newsletter committee.

## V. Administrative Rules & Legislative Topics

- A. Draft proposal on administrative rules Ac 100-300 – The Board will review the draft proposal on their time for any updates.
- B. Discussion on HB 655 – Board counsel Attorney Goulet informed the Board that this bill is defining the 310-A's more. The Board held a discussion to provide Board Member Powell on the purposed to be added on the concerns and positions to the Board on the concerned purposed position. Board Member Powell made a motion to authorize Attorney Goulet to attend the legislative hearing to be happening on February 8<sup>th</sup> on behalf of the Board's including their concerns of the Board's authority and to report the outcome back to the Board. The Board held a brief discussion. Board Member Powell made a motion to be added on to the original motion, for the Board to provide him the authority to highlight any concerns the Board has to Attorney Goulet. The motion was seconded by Board Member David. The motion passed 5-0. Board Members Elder and Seifert were not present.

**VI. Licensure**

**Applications processed by NASBA since November 22, 2022** – Board Member David made a motion to acknowledge the following applicants for licensure with the corresponding license number. The motion was seconded by Board Member Briggs. The motion passed unanimously.

**November 22, 2022**

Ravi Sharma – 9357  
Elizabeth Wanjiru – 9358

**December 2, 2022**

Mohd Mansour – 9359  
Kyle Jellison – 9360

**December 16, 2022**

Kelly Wang – 9361

**VII. Non-Public Session**

At 10:25 a.m. upon the motion of Board Member Powell and the second of Board Member Elder 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 December 5, 2022 meeting, and evaluating complaints against licensees, accredited individuals, institutions, 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.

**VIII. Resume Public Session**

At 12:43 p.m., upon the motion of Board Member Powell and seconded by Board Member David, the Board unanimously voted by roll call to reconvene the public meeting.

**IX. Seal the Minutes of the Non-Public Session**

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

- X. Date and time of next meeting – ***Monday, April 24, 2023 at 9:00 a.m.***
- XI. **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 1:25 p.m. Board Members Elder and Seifert were not present.

Respectfully Submitted,



Dawn Couture  
Board Administrator II