

NEW HAMPSHIRE BOARD OF ACCOUNTANCY
PUBLIC MEETING MINUTES
April 24, 2023

There was a meeting of the Board of Accountancy held on April 24, 2023. The public is invited to attend in person or via video/teleconference. The following Board Members attended in person at the Board's Office: Silverman, Elder, David, Grott, Powell, Seifert and Blais.

Attended in person were OPLC Board Administrator Dawn Couture, Chris Senko, Division Director Bethany Cottrell and Board Counsel Attorney Shane Goulet.

Also, present were Robin Abbott and Maura Coakley from the New Hampshire Society of CPA.

I. Call to Order – 9:01 a.m.

II. Review of Public Minutes from the February 7, 2023 and February 16, 2023, meetings –

A. February 7, 2023 – Board Member Powell suggested a few minor amendments to the February 7, 2023 public minutes:

- Add Board Member Powell as an attendee.
- Section IV, item B, second line; remove the words “a number of”; next paragraph second line down, remove the word “friendly” and third line down, remove the words “governing bodies.”
- Section IV, item D, first line; add in the word “for” after alliance. Third line down; change “legislation” to “legislators.” On the same line; change “licensing” to “licenses.” Fourth line down; remove the comma. Fifth line down; change “legislative” to “legislators” and replace the words “is about” with “does.”
- Section IV, item E, second line; move the words “held a” to be before “brief” so it reads “The Board held a brief discussion.”
- Section V, item B, add in language to reflect that Board Member Powell was provided the authority to convey and act upon the Board's proposed position.

Board Member David made a motion to accept the public minutes as amended. The motion was seconded by Board Member Elder. The motion passed 6-0. Board Member Blais abstained.

B. February 16, 2023 – Board Member David made a motion to approve the February 16, 2023 public minutes as presented. The motion was seconded by Board Member Elder. The motion passed 5-0. Board Members Seifert and Blais abstained.

- The Board asked how they can share notes OnBoard. Administrator Senko said that she will try to get better instructions.

III. Committee Reports

A. Legislation – Board Member Powell informed the Board as to what happened during the HB 655 hearing took place on February 8, 2023. The bill received a number of oppositions.

Board Chair Silverman also informed the Board that all provisions regarding OPLC have been removed from HB 2.

Attorney Goulet mentioned that the Board may want to keep an eye on regarding the size of Board Members. HB 337 changes the notice requirements for Board meetings. A hearing will take place on April 28, 2023. It has passed the house and is now in committee. Board Member Powell would like to get a letter in for public comment.

HB 594 regarding reciprocity to OPLC, is in Senate. Attorney Goulet informed the Board that this already exists un 332-G (14). This Board does not have subjective requirements as other Boards do which will have more of an impact with this bill. Attorney Goulet will keep an eye on it. Board Member Powell suggested to not oppose it.

- B. Rules – Board Member Elder provided a few changes to Ac 300 and Ac 400 various sections. Administrator Couture will provide these updates to Rules.
 - Division Director Cottrell informed the Board that the new two year cycle will start for those who are due to renew by June 30, 2023.
- C. Peer Review – Board Member David has no updates.
- D. Newsletter – Board Chair Silverman will have a draft for the next meeting.

IV. New Business

- A. CPE Waiver Request –
 - 1. Max Heller – Requesting an exemption from completing CPE – Board Member David made a motion to deny the waiver. The motion was seconded by Board Member Powell. The Board held a discussion. Board Member Powell made a motion to amend the original motion to include a reference that the licensee has the option to go Inactive Status. The motion was seconded by Board Member Elder. The motion passed unanimously.
 - 2. Brendira Bannister-Braynen – Requesting a waiver of CPE to Return to Active Practice – Board Member David made a motion to deny the request and to let her know that only 60 hours can be earned for teaching per Ac 403.02 (i)(6). The motion was seconded by Board Member Elder. The motion passed unanimously.
 - 3. Salvatore D'Amato – Requesting a waiver of CPE for June 2023 renewal – Board Chair Silverman made a motion to grant the request. The motion was seconded by Board Member David. The motion passed unanimously.
- B. Exam Extension Requests:
 - 1. Faisal Saaty – Requesting an extension for AUD and FAR – Board Member Grott made a motion to deny the request. The motion was seconded by Board Member David. The motion passed unanimously.
 - 2. Irene Jalandoni – Requesting an extension for AUD – Board Member Grott made a motion to grant an extension to June 30, 2023. The motion was seconded by Board Member David. The motion passed unanimously.
 - 3. Mohamed El ghonimy – Requesting an extension for AUD and FAR – Board Member Elder made a motion to grant an extension to December 31, 2023. The motion was seconded by Board Member Powell. The motion passed unanimously.

4. Srinivas Reddy – Requesting an extension for BEC and FAR – Board Member Elder made a motion to grant an extension for FAR and REG to December 31, 2023 and to deny the request for BEC. The motion was seconded by Board Member Grott. The motion passed 5-2. Board Members Seifert and David opposed.

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 mail. The motion was seconded by Board Member Elder. The motion passed unanimously.

- C. Request from NASBA for Board to review application for examination – The Board held a discussion. Board Chair Silverman made a motion to allow the applicant to take the exam again but will not receive credit from past exams. The motion was seconded by Board Member Powell. The motion passed unanimously. Add in name for applicant.
- D. Email notice from NASBA Re: application deadlines – Noted.
- E. Board Chair Silverman informed the Board of an exposure draft regarding the extension of the 18 month window increasing to either 24 or 36 months.
- F. Robin Abbott from the NHSCPA brought to the Boards attention CPE tracking and legislation.
- G. Board Chair Silverman thanked Board Member for Seifert for his service as a Board Member and provided him a certificate.

V. OPLC/Board Administration Updates

- A. Introduction of Bethany Cottrell, Division Director, Licensing and Board Administration – Director Cottrell introduced herself, informed the Board about the structure of OPLC and what her role encompasses. She would like to increase communication between licensing and administration as well as with licensees. Look at what’s happening nationally and locally; what can she do to help the Boards.
- B. Letter from OPLC Executive Director Re: License Expiration Changes – Noted.

VI. Non-Public Session

At 11:19 a.m. upon the motion of Board Chair Silverman 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 February 7, 2023 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.

VII. Resume Public Session

At 11:49 p.m., upon the motion of Board Member Powell and seconded by Board Member Elder, the Board unanimously voted by roll call to reconvene the public meeting.

VIII. 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 the Board 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.

- IX. Date and time of next meeting – ***Monday, June 5, 2023 at 9:00 a.m.***
- X. **Adjournment** – Board Member Powell made a motion which was appropriately seconded by Board Member Elder to adjourn the meeting at 11:58 a.m. The motion passed unanimously.

Respectfully Submitted,



Dawn Couture
Board Administrator II