

## NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on July 20, 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 9:05 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. One member of the public called in.

**1. Interview/meeting/hearing** – None.

**2. Reading and approval of the minutes of the May 4, 2020 meeting** – Board Member Graham made a motion which was appropriately seconded by Board Member Briggs to approve the public minutes as written. The motion passed unanimously by roll call vote from each Board Member.

**3. Reading of Communications** –

- a. 2019 CPE Audit, licensee’s N – Z – The Board has acknowledged the update.
- b. 2020 CPE Audit, licensee’s A – F – The Board has acknowledged the update.
- c. Response from JLCAR on Administrative Rules Ac 301.04, Ac 301.05 and Ac 401.07 – Attorney Porter provided the Board an update. The ruling will pass through; however, JLCAR has requested for the Board to start engaging in rule making the administrative rules 100-500. The Board has formed a rules subcommittee who will begin reviewing the current rules.

**4. Reading and Consideration of Applications** –

- a. Applications processed through NASBA since April 30, 2020 – Board Member Seifert made a motion which was appropriately seconded by Board Member Grott and acknowledged the following applicants for licensure. The motion passed unanimously by roll call vote from each Board Member.

Khalid Aldossary	9051	April 30, 2020
Astrid Forbes	9052	April 30, 2020
Cameron Jessup	9053	April 30, 2020
Will Register	9054	April 30, 2020
Wan Ying Tan	9055	April 30, 2020
Hatem Hashem	9056	May 8, 2020
Nitin Shetty	9057	May 8, 2020
Valeria Cardozo Noriega	9058	May 22, 2020
Melissa Gemayel	9059	May 22, 2020
Rachel Lindley	9060	May 22, 2020
Elie Raay	9061	May 22, 2020
Divya Raju	9062	May 22, 2020
Jennifer Wood	9063	May 22, 2020

**4. Applications, Continued –**

- a. Applications processed through NASBA since April 30, 2020 – Board Member Seifert made a motion which was appropriately seconded by Board Member Grott and acknowledged the following applicants for licensure. The motion passed unanimously by roll call vote from each Board Member.

Ruifan Wu	9064	May 22, 2020
Salem Alrasheed	9065	June 5, 2020
Ali Awad	9066	June 5, 2020
Sarah Elias	9067	June 5, 2020
Emad Guirgis	9068	June 5, 2020
Wei Hu	9069	June 5, 2020
Melissa Nolet	9070	June 5, 2020
Bert Raglin	9071	June 5, 2020
Anand Asawa	9072	June 12, 2020
Karina Locke	9073	June 12, 2020
Aline C. M. Quintana	9074	June 12, 2020
Bruno Carlucci Pontes	9075	June 26, 2020
Damany Fadlien-Fevrier	9076	June 26, 2020
Jocelyn Petry	9077	June 26, 2020
Amit Bigler	9078	July 9, 2020
Mohamad N. El Hussein	9079	July 9, 2020
Zhihui Sophie Ibbetson	9080	July 9, 2020
Shan Liu	9081	July 9, 2020
Salman Sajid	9082	July 9, 2020

**5. Unfinished Business –**

- a. Osama Elsayed Ibrahim – Response received – The Board held a discussion. Board Chair Musgrave made a motion which was appropriately seconded by Board Member Briggs to reaffirm denial of REG but will extend the expiration dates of the other three exams by eight (8) months. The motion passed unanimously by roll call vote from each Board Member.
- 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 Graham, 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.

**6. New Business, Continued –**

- b. Upon the motion of Board Member Seifert and Board Member Graham, the Board by roll call vote resumed public session.
- c. Upon the motion of Board Member Graham 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. Update regarding extensions to the 18-month window – Board Member Briggs provided an update to the Board regarding NASBA’s most recent update in extending the 18-month window. A discussion was held to amend the current Standing Order regarding the continuous ongoing of COVID-19. Board Chair Musgrave made a motion which was appropriately seconded by Board Member Briggs to amend the current standing order regarding the 18-month window. The motion passed unanimously by roll call vote from each Board Member.
- e. Christine Chrysfidis Re: educational requirement for licensure – Board Member Elder made a motion which was appropriately seconded by Board Chair Musgrave to deny as the Board does not have the authority to waive the education credits. The motion passed unanimously by roll call vote from each Board Member.
- f. Aditi Agarwal – Requesting a waiver for not meeting 20 CPE hours by June 30, 2019 – Board Member Graham made a motion which was appropriately seconded by Board Chair Musgrave to complete the deficient hours within 60 days, issue an administrative fine per Ac 403.01 (n) and to remind licensee to take NASBA approved courses. The motion passed unanimously by roll call vote from each Board Member.
- g. William Swyers – Requesting a waiver for not meeting 20 CPE hours by June 30<sup>th</sup> – Board Member Graham made a motion which was appropriately seconded by Board Member Grott to grant a one-time waiver as this is the licensee’s first offense per Ac 403.01 (l). The motion passed unanimously by roll call vote from each Board Member.
- h. Rachel Rines-Leach – Requesting a waiver for not meeting 20 CPE hours by June 30, 2017 & June 30, 2018 – Board Member Graham made a motion which was appropriately seconded by Board Member Briggs to grant a one-time waiver, issue an administrative fine and to remind licensee to complete 20 hours of CPE by June 30<sup>th</sup> each year. The motion passed unanimously by roll call vote from each Board Member.
- i. Mark Anderson – Requesting a waiver for not meeting 20 CPE hours by June 30, 2018 – Board Member Graham made a motion which was appropriately seconded by Board Chair Musgrave to complete the deficient hours within 60 days, issue an administrative fine per Ac 403.01 (n) and to remind licensee to take NASBA approved courses. The motion passed unanimously by roll call vote from each Board Member.

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**6. New Business, Continued** –

- j. Mahmoud Mohameed ELserfey – Requesting a refund for previous NTS – Board Member Grott made a motion which was appropriately seconded by Board Member Graham to deny the request; however, the fee will be extended for use towards taking the next exam. The motion passed unanimously by roll call vote from each Board Member.
- k. Omar Al-Tillawi – Request to reinstate AUD & REG due to expired Visa – Board Member Briggs made a motion which was appropriately seconded by Board Chair Musgrave to approve extension of AUD & REG until January 31, 2020. Therefore, applicant has passed all sections within the 18 months. The motion passed unanimously by roll call vote from each Board Member.
- l. Exam Extensions – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Briggs to extend the current 120 days for each section of the exam passed prior to March 17, 2020, to now expire 290 days from the original expiration date of the requested exam. The motion passed unanimously by roll call vote from each Board Member.
- m. Notice to Scheduled (NTS) extensions – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Briggs to extend the expiration of all NTS's to now expire on December 31, 2020. The motion passed unanimously by roll call vote from each Board Member.
- n. Date and time of next meeting – ***Monday, October 5, 2020 at 9 a.m.***

**7. Adjournment** – Meeting adjourned at 11:47 p.m.

Respectfully Submitted,



Dawn Couture  
Supervisor II