

## NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on October 5, 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 9:02 a.m. by Chair Musgrave. Board Members who were in attendance remotely were Briggs, Grott, Nelson, Elder and Graham. Also in attendance remotely was OPLC Staff Member Dawn Couture. One member of the public called in. Board Member Seifert was not in attendance.

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

**2. Reading and approval of the minutes of the August 31, 2020 meeting** – Board Member Briggs made a motion which was appropriately seconded by Board Member Grott to approve the public minutes as written. The motion passed unanimously by roll call vote from each Board Member.

**3. Reading of Communications** –

- a. Letter from Deloitte & Touche LLP Re: Peer Review – The Board has received, reviewed and acknowledges Deloitte & Touche’s letter for their peer review to be extended. No further action is required.

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

- a. Applications processed through NASBA since July 17, 2020 – Board Member Graham made a motion which was appropriately seconded by Board Member Briggs and acknowledged the following applicants for licensure. The motion passed unanimously by roll call vote from each Board Member.

F William Maroni III	9083	July 17, 2020
Jonell Rolle	9084	July 17, 2020
Muhammad Talha Siddiqi	9085	July 17, 2020
Sin Yih Voo	9086	July 17, 2020
Weihong Yang	9087	July 17, 2020
Estefania Gonazlez Rodriguez	9088	July 24, 2020
Justin Larsh	9089	July 24, 2020
Salah Saleh Ahmed Alyafeai	9090	August 7, 2020
Sachin Deora	9091	August 7, 2020
Amgad Fawzy	9092	August 7, 2020
Gary Deschenes Hutchins	9093	August 7, 2020
Michael William Wood	9094	August 7, 2020
Samantha Ann Bailey	9095	August 14, 2020
Roy Ghanime	9096	August 14, 2020
Mohamad Itani	9097	August 14, 2020
Robert Lee	9098	August 14, 2020
Ragin Sabre Martin	9099	August 14, 2020
Shivani Mahendra Anand	9100	August 20, 2020

**4. Applications, Continued –**

- a. Applications processed through NASBA since July 17, 2020 – Board Member Graham made a motion which was appropriately seconded by Board Member Briggs and acknowledged the following applicants for licensure. The motion passed unanimously by roll call vote from each Board Member.

Vincent A. Armstrong	9101	August 20, 2020
Rais Fazylzyanov	9102	August 20, 2020
Maximilian Frotscher	9103	August 20, 2020
Susan Garriques	9104	August 20, 2020
Mehnaz Habib	9105	August 20, 2020
Norma Richmond	9106	August 20, 2020
Kyung Suk Kang	9107	August 28, 2020
Narae Kim	9108	August 28, 2020
Jessica R. Price	9109	August 28, 2020
Kerry Ann N. Hunter-Smith	9110	August 28, 2020
Ujwala Gyada	9111	September 4, 2020
Li Cong	9112	September 4, 2020
Rodrigo S. Borges	9113	September 4, 2020

**5. Unfinished Business –**

- a. 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.
- b. Update of rule subcommittee – Tabled till next meeting.

**6. New Business –**

- a. Upon the motion of Board Chair Musgrave and the second of Board Member Briggs, 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.
- b. Upon the motion of Board Chair Musgrave and Board Member Graham, the Board by roll call vote resumed public session.
- c. Upon the motion of Board Chair Musgrave and the second of Board Member Grott, 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.

**6. New Business, Continued –**

- d. NASBA's Regional phone conference – Board Chair Musgrave informed the Board that some states have further extended exam credit expiration dates due to the continuous ongoing of COVID-19. The Board held a discussion. 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. Fareed Abuhidar #7661 – Non-complaint 2020 Audit – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Briggs to grant a one-time waiver per Ac 403.01 (o) for not meeting the required 20 CPE hours each year. The motion passed unanimously by roll call vote from each Board Member.
- f. Ahmad S. Alojairi #8752 – Non-compliant 2020 Audit – Board Member Briggs made a motion which was appropriately seconded by Board Member Graham to grant a one-time waiver for not meeting the required 20 CPE hours by June 30<sup>th</sup> each year. The motion passed unanimously by roll call vote from each Board Member.
- g. Shannon L. Foley #4874 – Non-compliant 2020 Audit – Board Member Grott made a motion which was appropriately seconded by Board Chair Musgrave to grant a one-time waiver for not meeting the required 20 CPE hours by June 30<sup>th</sup> each year. The motion passed unanimously by roll call vote from each Board Member.
- h. Mohamed Eldeeb – Exam extension Request – See non-public minutes.
- i. Alaa Bawyan – Request to extend FAR beyond 290 days – Board Member Graham made a motion which was appropriately seconded by Board Chair Musgrave to extend expiration date for FAR till June 30, 2021. The motion passed unanimously by roll call vote from each Board Member.
- j. Request to extend NTS beyond December 31, 2020 – Board Chair Musgrave made a motion which was appropriately seconded by Board Member Graham to amend the current standing order and to further extend NTS expirations to expire on June 30, 2021. The motion passed unanimously by roll call vote from each Board Member.

Sameh Zedan  
Ahmed Moniem Negeed  
Abdullah Mohamed Mostafa Ibrahim  
Ahmed Mubarak

- k. Avni Patel – Requesting an NTS refund – Board Member Graham made a motion which was appropriately seconded by Board Chair Musgrave to ask Staff Member Couture to reach out to NASBA to correct the issue. The motion passed unanimously by roll call vote from each Board Member.

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**6. New Business, Continued** –

1. Date and time of next meeting – *Monday, December 14, 2020 at 9 a.m.*

**7. Adjournment** – Meeting adjourned at 10:57 a.m.

Respectfully Submitted,



Dawn Couture  
Supervisor II