

NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on July 26, 2021. The following Board Members attended in person at the Board's Office: Silverman, Briggs, Grott, Graham, Seifert, Elder and Powell.

Also attended in person were OPLC Staff Member Dawn Couture and Bobbie Mayo.

The meeting was called to order at 10:05 a.m.

1. Interview/meeting/hearing –

- a. Welcome Bobbie Mayo – Staff Member Mayo introduced herself to the Board.

2. Reading and approval of the minutes of the July 12, 2021 meeting – Board Member Graham made a motion which was appropriately seconded by Board Member Elder to approve the public minutes as written. The motion passed unanimously by roll call vote from each Board Member.

3. Reading of Communications – None.

4. Reading and Consideration of Applications – None.

5. Unfinished Business –

- a. Industrial work experience; Disciplinary Matrix and Rule Subcommittee Update – Tabled.
- b. Board of Accountancy Newsletter – Tabled.
- c. Zaki Demian – Tabled.

6. New Business –

- a. 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 July 12, 2021 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, III(c), RSA 91-A:5, IV, *Lodge v. Knowlton*, 11 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.
- b. Upon the motion of Board Chair Silverman and Board Member Briggs, the Board unanimously voted by roll call, to reconvene the public meeting.
- c. Upon the motion of Board Chair Silverman and the second of Board Member Powell, by roll call 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*, 11 N.H. 574 (1978), and the Board's executive and deliberative privileges. The motion passed with each member recording his or her vote on the motion.

6. New Business, Continued –

- d. Sami Jamal Elshaweesh – Requesting to extend AUD exam – Board Member Elder made a motion which was appropriately seconded by Board Member Grott to grant a 4-month extension for AUD. The motion passed unanimously by roll call vote from each Board Member.
- e. John Edward Meyer – Waiver request for not meeting 20 hours by June 30, 2019 – Board Member Elder made a motion which was appropriately seconded by Board Member Powell to grant a one-time waiver with an administrative fine per administrative rule Ac 403.01 (n). Waiver shall be noted in the licensee's file. The motion passed unanimously by roll call vote from each Board Member.
- f. Georg Christof Speiser – Request to reinstate AUD & FAR credits – Board Member Elder made a motion which was appropriately seconded by Board Member Graham to grant an extension for AUD & FAR until December 31, 2021 due to the ongoing pandemic of COIVD. The motion passed unanimously by roll call vote from each Board Member.
- g. Sameh Ahmed – Request to extend AUD credit – Exam was passed after March 17, 2020 therefore, candidate is not eligible to receive an extension per the Board's most recent standing order in which an exam shall be taken and passed prior to March 17, 2020. Board Member Elder made a motion which was appropriately seconded by Board Member Briggs to keep this on record. The motion passed unanimously by roll call vote from each Board Member.
- h. Louvenia Morgia – Waiver request for not meeting 20 hours by June 30, 2020 – Board Member Graham made a motion which was appropriately seconded by Board Chair Silverman to issue and administrative fine. Also, for licensee to submit a total number of CPE hours per calendar year as there was not enough info on their 2021 CPE hours. The Board will review the additional information at their next meeting. The motion passed unanimously by roll call vote from each Board Member.
- i. Yue Jiang – Request to extend BEC credit one more period – Board Member Graham made a motion which was appropriately seconded by Board Member Seifert to grant an extension for BEC until December 31, 2021. The motion passed unanimously by roll call vote from each Board Member.
- j. Vernique Henfield – Waiver request for not meeting 20 hours by June 30, 2020 & 2021 – Board Member Graham made a motion which was appropriately seconded by Board Member Seifert to grant a one-time waiver with an administrative fine per administrative rule Ac 403.01 (n). Waiver shall be noted in the licensee's file. The motion passed unanimously by roll call vote from each Board Member.
- k. Hayato Matsuzaki – Waiver request for not meeting 20 hours by June 30, 2019 – 2021 – Tabled.
- l. Russ & Cheryl Sullivan – Waiver request for not meeting 20 hours by June 30, 2020 – Board Member Graham made a motion which was appropriately seconded by Board Member Briggs to grant a one-time waiver per administrative rule Ac 403.01 (m) for Russ. Waiver shall be noted in the licensee's file. Cheryl must submit her own request to the Board. The motion passed unanimously by roll call vote from each Board Member.
- m. Robert Moriarty – Waiver request for not meeting 20 hours by June, 2019 – 2021 – Board Member Grott made a motion which was appropriately seconded by Board Member Seifert to grant a one-time extension until August 31st. The motion passed unanimously by roll call vote from each Board Member.

6. New Business, Continued –

- n. Laddavanh Phommaleuth – Waiver request for not meeting 20 hours by June 30, 2020 – Board Member Grott made a motion which was appropriately seconded by Board Member Seifert to grant a one-time waiver per administrative rule Ac 403.01 (l). Waiver shall be noted in the licensee’s file. The motion passed unanimously by roll call vote from each Board Member.
- o. Robert Getchell – Waiver request for not meeting 20 hours by June 30, 2021 – Board Member Grott made a motion which was appropriately seconded by Board Member Briggs to provide a 60-day extension to satisfy the deficient hours along with an administrative fine per administrative rule Ac 403.01 (n). Extension will be noted in the licensee’s file. The motion passed unanimously by roll call vote from each Board Member.
- p. Steven Giovinelli – Extension request per Ac 403.01(n) for not meeting the triennial CPE requirement – Board Member Grott made a motion which was appropriately seconded by Board Chair Silverman to provide a 60-day extension to satisfy the deficient hours along with an administrative fine per administrative rule Ac 403.01 (n). Extension will be noted in the licensee’s file. It is further requested that the licensee does not use state letter head to submit a request. The motion passed unanimously by roll call vote from each Board Member.
- q. Sara “Baldwin” Smith – Extension request to earn 20-hour requirement for June 30, 2021 – Board Chair Silverman made a motion which was appropriately seconded by Board Member Grott to approve an extension until August 31st to satisfy the deficient hours. Also, remind licensee that there are opportunities for free CPE. The motion passed unanimously by roll call vote from each Board Member.
- r. Xin Wang – Request to extend BEC – Board Chair Silverman made a motion which was appropriately seconded by Board Member Graham to grant an extension for BEC until December 31, 2021. Candidate must pass other 3 exam sections and no further extensions will be granted. The motion passed unanimously by roll call vote from each Board Member.
- s. Charles Kearns – Waiver request for not meeting 20 hours by June 30, 2020 – Board Chair Silverman made a motion which was appropriately seconded by Board Member Seifert to grant a 60-day extension to satisfy the deficient hours along with an administrative fine per administrative rule Ac 403.01 (n). Extension will be noted in the licensee’s file. The motion passed unanimously by roll call vote from each Board Member.
- t. William Jacques – Waiver request for not meeting 20 hours by June 30, 2020 – Board Chair Silverman made a motion which was appropriately seconded by Board Member Powell to grant a one-time waiver with an administrative fine per administrative rule Ac 403.01 (n). Waiver shall be noted in the licensee’s file. The motion passed unanimously by roll call vote from each Board Member.
- u. Yanyan He – Waiver request for not meeting 20 hours by June 30, 2019 & 2020 – Licensee was randomly selected for CPE audit. Board Member Briggs made a motion which was appropriately seconded by Board Member Seifert for Office Member Couture to submit a compliant for failure to meet the minimum 20-hour CPE requirement by June 30th in 2019 & 2020; failure to meet the total hours of CPE’s required in a triannual cycle and for submitting a renewal attesting that CPE’s hours were completed. The motion passed unanimously by roll call vote from each Board Member.

6. New Business, Continued –

- v. Derek Jenner – Waiver request for not meeting 20 hours by June 30, 2021 – Board Member Briggs made a motion which was appropriately seconded by Board Member Seifert to grant an extension until August 31st to satisfy the deficient hours along with an administrative fine per administrative rule Ac 403.01 (n). Extension will be noted in the licensee’s file. The motion passed unanimously by roll call vote from each Board Member.

- w. Mohammad Alhourani – Request to extend AUD one period – Board Member Briggs made a motion which was appropriately seconded by Board Member Graham to remind candidate that they still have until November 14, 2021 to take AUD. If issues still present as a problem; another request may be submitted by the end of September for the Board’s next meeting. The motion passed unanimously by roll call vote from each Board Member.

- x. Farrag Farouk – Request to extend AUD & FAR 6 months – Board Member Briggs made a motion which was appropriately seconded by Board Member Powell to grant an extension until January 31, 2022. The motion passed unanimously by roll call vote from each Board Member.

- y. Date and time of next meeting – ***Monday, October 4, 2020 at 9 a.m.***

7. Adjournment – Meeting adjourned at 11:47 a.m.

Respectfully Submitted,



Dawn Couture
Supervisor II