

NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on October 4, 2021. The following Board Members attended in person at the Board's Office: Silverman, Briggs, Grott, Seifert, Elder and Powell.

Board Member Graham was not present.

Also attended in person were OPLC Staff Member Dawn Couture and Bobbie Mayo. Also, Attorney Grandy from the AG's office.

The meeting was called to order at 9:02 a.m.

1. Interview/meeting/hearing –

- a. 10:30 a.m. Adjudicative Hearing Hayato Matsuzaki – Presiding officer Attorney Prevett starting the hearing at 10:30 am. Licensee did not appear. Also, not in attendance was OPLC Enforcement. Director for OPLC enforcement, Attorney Jessica Kallipolites appeared before the Board when Staff Member Couture reached out to enforcement. Attorney Kallipolites indicated that they enforcement had not received a copy of the notice of hearing. Board Chair Silverman made a motion which was appropriately seconded by Board Member Powell to postpone the hearing to December 6, 2021 at 10:30 am. The motion passed unanimously.

2. Reading and approval of the minutes of the July 26, 2021 meeting – Board Member Seifert made a motion which was appropriately seconded by Board Member Elder to accept the public minutes with a few minor corrections. The motion passed unanimously.

3. Reading of Communications – None.

4. Reading and Consideration of Applications –

- a. Applications processed by NASBA since August 11, 2021 – Board Member Briggs made a motion which was appropriately seconded by Board Member Elder to acknowledge the following applicants for licensure. The motion passed unanimously.

Mazen Alakkad	9233	August 11, 2021
Abdullah Almutlaq	9234	August 11, 2021
Don Jones	9235	August 11, 2021
Eric Kim	9236	August 11, 2021
Vikram Moorjani	9237	August 11, 2021
Michelle Morrison	9238	August 11, 2021
Rupesh Oza	9239	August 11, 2021
Sylvia Petro	9240	August 11, 2021
Keith Sanders	9241	August 11, 2021

5. Unfinished Business –

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

5. Unfinished Business, Continued –

- c. Zaki Demian – Experience information received from NASBA – The Board reviewed and discussed the additional requested information from NASBA. Board Chair Silverman made a motion which was approved by Board Member Briggs to approve the applicant’s application. The motion passed unanimously.

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, II(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 Elder, 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 Seifert, 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.
- d. Asha Patel – Waiver request for not meeting 20 hours by 6/30/20 – Board Chair Silverman made a motion which was appropriately seconded by Board Member Seifert to grant a one-time waiver per Ac 403.01 (m). The motion passed unanimously.
- e. Brandon Atnip – Waiver request for not meeting 20 hours by 6/30/21 – Board Chair Silverman made a motion which was appropriately seconded by Board Member Elder to grant a one-time waiver per Ac 403.01 (l). The motion passed unanimously.
- f. Yousuf Al Asfoor – Waiver request for not meeting 20 hours by 6/30/2021 – Board Chair Silverman made a motion which was appropriately seconded by Board Member Grott to grant a one-time waiver per Ac 403.01 (l). The motion passed unanimously.
- g. Hafsa Muhanna – Waiver request for not meeting 20 hours by June 30, 2021 – Board Member Elder made a motion which was appropriately seconded by Board Chair Silverman to accept the additional CPE hours earned by August 29, 2021. There will be no fine; however, licensee cannot use the additional hours towards their next renewal.
- h. Jonell Rolle – Waiver request for not meeting 20 hours by 6/30/2021 – Board Member Elder made a motion which was appropriately seconded by Board Member Seifert to grant a one-time waiver per Ac 403.01 (m). The motion passed unanimously.

6. New Business, Continued –

- i. Matthew Curtin – Waiver request for not meeting 20 hours by 6/30/2021 – Board Member Elder made a motion which was appropriately seconded by Board Member Powell to grant a one-time waiver per Ac 403.01 (m). The motion passed unanimously.
- j. Tanja Scott – Waiver request for not meeting 20 hours by 6/30/2021 – Board Member Grott made a motion which was appropriately seconded by Board Member Elder to grant a one-time waiver per Ac 403.01 (l). The motion passed unanimously.
- k. Chenelle Anderson – Request to extend AUD & BEC credits for 6 months – Board Member Grott made a motion which was appropriately seconded by Board Member Briggs to grant a 6-month extension for AUD & BEC until August 28, 2022. The motion passed unanimously.
- l. Charlenna Constantakis – Request to extend AUD & FAR – Board Member Grott made a motion which was appropriately seconded by Board Member Seifert to grant a 9-month extension for AUD & FAR until June 30, 2022. The motion passed unanimously.
- m. Mohammad Alhourani – Request to extend AUD one period – Board Member Briggs made a motion which was appropriately seconded by Board Member Elder to grant an extension for AUD until June 30, 2022 with no further extensions. The motion passed unanimously.
- n. Felix Matthew – Request to reinstate lost credit for AUD – Board Member Briggs made a motion which was appropriately seconded by Board Chair Silverman to grant an extension for AUD until June 30, 2022. The motion passed unanimously.
- o. 2021 CPE Audit – Staff Member Couture provided an update to the Board. Board Member Seifert made a motion to allow those who did not meet the 20-hour CPE requirement by June 30th to earn their deficient hours by December 31, 2021 with no fine. The Board held a discussion. Board Chair Silverman made a motion to amend the original motion; those who did not meet the 20-hour CPE requirement by June 30th, based upon confusion regarding COVID extensions, are allowed 30 days to complete their deficient hours. Motion was appropriately seconded by Board Member Briggs. The motion passed unanimously.
- p. NASBA Annual Meeting – Board Chair Silverman informed the Board of upcoming NASBA meetings. The meetings are free and recommended Board Members to attend.
- q. OPLC INT 2021-6, Plc 1003 Interim Rules Adopted – The Board had asked for Director Joe Shoemaker to appear to answer a few questions regarding the per diem reclass. Director Shoemaker informed the Board that the reclass was not based on the complexity of how the Board operates as a profession but the time that is spent on administrative duties. The Board may write a letter a letter to Executive Director Lindsey Courtney regarding their concerns.
- r. Date and time of next meeting – ***Tuesday, November 30, 2021 at 9 a.m. Only to review possible administrative rule changes.***

7. Adjournment – Board Member Seifert made a motion which was appropriately seconded by Board Member Powell to adjourn. Meeting adjourned at 11:56 a.m.

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Respectfully Submitted,

A handwritten signature in black ink that reads "Dawn Couture". The signature is written in a cursive style with a large, looped initial 'D'.

Dawn Couture
Board Administrator II