

NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on December 6, 2021. The following Board Members attended in person at the Board's Office: Silverman, Briggs, Grott, Seifert, Elder, Powell and Graham.

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

Also attended in person was Attorney Stacy Moeser from the AG's office.

The meeting was called to order at 9:01 a.m.

1. Interview/meeting/hearing – None.

2. Reading and approval of the minutes of the November 30, 2021 meeting – Board Member Powell made a motion which was appropriately seconded by Board Member Elder to accept the public minutes as written. The motion passed unanimously.

3. Reading of Communications – None.

4. Reading and Consideration of Applications – None.

5. Unfinished Business –

- a. Follow-up to Nov. 30th rules meeting – The Board had asked to add the minimum number of hours under attest services for experience.
- b. Hayato Matsuzaki – Waiver request for not meeting 20 hours by June 30, 2019 – 2021 – Tabled.
- c. Board of Accountancy Newsletter – Board Member Graham will send out a draft copy.

6. New Business –

- a. Upon the motion of Board Chair Silverman and the second of Board Member Graham, 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 December 6, 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 the second of Board Member Seifert, and 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 Briggs, 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. Ahmed Abdalaziz Shahin – Request to extend FAR credit – Board Member Elder made a motion which was appropriately seconded by Board Member Seifert to grant the extension of FAR to September 14, 2022. The motion passed unanimously.
- e. Boyoung Yoo – Request to extend REG – Board Member Elder made a motion which was appropriately seconded by Board Member Graham to grant the extension of REG to February 28, 2022. The motion passed unanimously.
- f. Bader Alharbi – Request to extend FAR – Board Member Elder made a motion which was appropriately seconded by Board Member Seifert to grant the extension of FAR to June 30, 2022. The motion passed unanimously.
- g. Cheryl Sullivan – Waiver request for not meeting 20 hours by June 30, 2020 – Board Member Briggs made a motion which was appropriately seconded by Board Member Elder to grant a one-time waiver per Ac 403.01 (m). The motion passed unanimously.
- h. Joachim David Prinz – Waiver request for not meeting 20 hours by June 30, 2020 – Board Member Briggs 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.
- i. Lorena Sala – Waiver request for not meeting 20 hours by June 30, 2021 – Board Member Grott made a motion which was appropriately seconded by Board Member Seifert to grant a one-time waiver. The motion passed unanimously.
- j. Mahmoud Selim – Request to reinstate AUD – Board Member Grott made a motion which was appropriately seconded by Board Member Seifert to grant the extension of AUD to August 30, 2021. The motion passed unanimously.
- k. Mohammad Al azzeh – Request to reinstate AUD & FAR – Board Member Grott made a motion which was appropriately seconded by Board Member Elder to recommend the reinstatement of AUD & FAR to June 30, 2022 and then to revisit pending circumstances. The motion passed unanimously.
- l. Mohammed Saab – Request to extend AUD credit – Board Member Graham made a motion to deny an extension for AUD to October 2022. The Board held a discussion. Board Member Graham made a motion to amend the original motion which was appropriately seconded by Board Member Seifert to grant an extension for AUD to June 30, 2022. The motion passed unanimously.
- m. Natalie Marcotte – Waiver for not meeting 20 hours by June 30, 2020 – Board Member Graham made a motion which was appropriately seconded by Board Member Seifert to grant a one-time waiver along with an administrative fine per Ac 403.01 (n). The motion passed unanimously.
- n. Owen Haberle – Waiver for not meeting the 20 hours by June 30th each year – The Board reviewed the submitted documentation showing that required hours have been met. Board Member Graham made a motion which was appropriately seconded by Board Member Grott to accept the documentation that shows all required hours were met. The motion passed unanimously.

6. New Business, Continued –

- o. Rahul Bachhawat – Request to extend REG credit – Board Chair Silverman made a motion to grant an extension of REG to April 30, 2022. The Board held a discussion. Board Chair Silverman made a motion to amend the original motion which was appropriately seconded by Board Member Powell to grant an extension of REG to June 30, 2022. The motion passed unanimously.
- p. Ryan Guidaboni – Request to approve finance course – Board Chair Silverman made a motion which was appropriately by Board Member Grott to accept this course as counting towards the required accounting hours based on the course description. The motion passed unanimously.
- q. Zhengying Wu – Request to extend REG credit – Board Member Briggs made a motion which was appropriately seconded by Board Member Grott to grant the extension of REG to August 14, 2022. The motion passed unanimously.
- r. 2022 Board meeting dates – Noted.
- s. 2022 Financial Statements – Noted.
- t. Election of Board officers – The following Board Members were nominated and elected as officers.
 - 1. Board Member Graham made a nomination which was appropriately seconded by Board Member Grott to elect Board Member Silverman as Chair. The motion passed unanimously.
 - 2. Board Member Powell made a nomination which was appropriately seconded by Board Member Grott to elect Board Member Graham as Vice Chair. The motion passed unanimously.
 - 3. Board Chair Silverman made a nomination which was appropriately seconded by Board Member Briggs to elect Board Member Grott as Secretary. The motion passed unanimously.
- u. Date and time of next meeting – ***Monday, February 7, 2022 at 9 a.m.***

7. Adjournment – Meeting adjourned at 11:15 a.m.

Respectfully Submitted,



Dawn Couture
Board Administrator II