

New Hampshire Board of Accountancy  
Minutes from the February 23, 2009  
Public Meeting  
Held at the Office of the Board of Accountancy

Present: Jefferson Chickering, CPA, Chairman, Professor Richard Hanson, CPA, Secretary Pro Tem, Wayne Geher, CPA, Deborah Butler, CPA, and Sheila Christie, Public Member.

Absent: Andrea Goldberg, Public Member and Owen Walton, Public Accountant

1. The public session of the Board convened at 8:30 am and adjourned at 11:00 am. The non-public session convened at 11:05 am and adjourned at 12:00 noon.
2. The minutes from the January 16, 2009 meeting were adopted with grammatical changes.
3. **The following Newsletters were reviewed:**

**A. NASBA State Board Report January 2009**

Items discussed were as follows:

- >International Standards: Harold Monk of the AICPA was reported by NASBA as stating that the United States is “converging-not adopting”... its auditing standards with international standards.
- >NASBA will hold a conference call for an update on its Communications Committee on February 24, 2009.
- >New York State Board of Accountancy passes law to mandate peer review.

**B. NASBA State Board Report February 2009**

Items discussed were as follows:

- >The U.S. Department of Treasury’s Advisory committee on the “Auditing Profession” made a recommendation to “urge states to create greater financial and operational independence of their state boards of accountancy.”....

**C. North Carolina State Board Report No. 1-2009**

>No discussion

**D. New England Peer Review (NEPR) News September 2008**

>NEPR forwarded this newsletter to the Board. It includes the new language adopted by the AICPA regarding the types of report grades given to firms in relation to the outcome of their peer review. This was very helpful information for the Board to receive.

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**4. General Correspondence Reviewed**

**A. AICPA Study Group Report on CPA Names**

>The mission of this study group was to develop a “White Paper” to promote uniformity on the use of names CPA firms choose. This report was very helpful and will be kept for future reference.

**B. NASBA Letter Dated January 23, 2009**

>This letter from David Costello, CEO of NASBA which was addressed to Mr. John Mathais, Chairman of the Rhode Island State Board of Accountancy, responded to Mr. Mathais’s concerns regarding perceived independence issues with NASBA’s maintaining the CPE registry and hosting the National CPE Expo. The Board has not received Mr. Mathais’s letter to NASBA and asked the Executive Director to obtain that document.

**C. AICPA Report of the Ethics Committee**

>This document contained minutes from the open meeting held February 9-10, 2009, and included a “Guide For Complying with the Professional Code of Conduct Rules 102-505”. This document will be kept on file for future reference.

**D. NASBA’s Quarterly Report Which Included the Following:**

>Highlights of the January 16, 2009 Board of Directors meeting  
>Minutes of the October 24, 2008 Board of Directors meeting  
>Summary Report of Focus Question Responses

**5. Correspondence Requiring a Response**

**A. NASBA Dated February 4, 2009**

>Robert Pearson of NASBA has asked that State Boards provide a place on their agendas for the purpose of discussing and identifying aspects of the examination that the Board believes should be addressed.

**B. NASBA’s Focus Questions**

>The Board reviewed the questions and offered input. The Executive Director will respond in full to the questions.

**Request for Grade Modification**

>An examination candidate who had experienced severe technical problems with the CPA exam in 2004 and then again in 2006, and has demonstrated that she has the skills and knowledge to pass the CPA Exam requested that the Board consider her current exam scores. After careful consideration and investigation the Board has allowed the acceptance of her exam grades and has accredited her with passing the exam.

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**6. Old and New Business**

**A. Ethics Committee**

The Executive Director updated the Board on this matter. The ethics course draft has been sent to NASBA for their feedback.

**B. House Bill 256 -Mobility Legislation**

>HB 256 has been approved as amended by the House Executive Departments and Administration Committee with a vote of 18-0 and will be voted on by the full House of Representatives on March 4, 2009.

**C. Peer Reviewers Performing Reviews in NH**

No discussion.

**D. Peer Review Oversight Committee**

No discussion

**E. International Standards**

No discussion

**F. Licensing of Tax Preparers HR 5716**

>The Board reviewed the comments regarding this subject from other state boards contained in the NASBA Focus Question responses.

**G. Board Budget for 2009 and Request for 2010-2011**

>This Board is scheduled for a hearing on its budget on March 16, 2009.

**H. CPE Audit**

>Those chosen have been notified and completed audits are being received and processed as expediently as possible.

**I. CPE for Board Meetings**

>No discussion

**J. Peer Assistance Program**

>No discussion.

**K. Elections of Officers**

>The Board voted unanimously to appoint Deborah Butler as Secretary to the Board. Her tenure will begin at the March 2009 Board meeting.

**L. NASBA Committee Updates**

>Mr. Chickering reported that the Communications Committee will hold a conference call on February 25, 2009 and Mr. Chickering and the Executive Director will join in.

>Mr. Hanson reported that the CLEC will meet again in May 2009.

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7. **The following applications for Certification as a Certified Public Accountant in New Hampshire were approved on February 23, 2009.**

	<b><u>Addition to January 16, 2009</u></b>	<b><u>Certificate #</u></b>
28	Keri A. Rossi	4784

**CPA Certifications for February 23, 2009**

1	Hassan J. Abu-Jamous	4785
2	Ulrik Andersen	4786
3	Olga Y. Briggs	4787
4	Jamie K. Brink	4788
5	Felecia M. Boyle-Bazard	4789
6	Rory P. Cahill	4790
7	Joan N. Cooper	4791
8	Gregory M. Costa	4792
9	Joseph Hays Craft	4793
10	Charles E. Crowe II	4794
11	Lisa M. Dickson	4795
12	Bich Ngoc Do Thi	4796
13	Straun K. Fotheringham	4797
14	Gaukhar R. Galieva	4798
15	Yaniv Glazer	4799
16	Ryan E. Gough	4800
17	Melissa Grant	4801
18	Faisal S. Hafiz	4802
19	Gabriela Hublerova	4803
20	Jason D. Irwin	4804
21	Quentin J. Johnson	4805
22	Howard Khuu	4806
23	Ralf J. Joerg	4807
24	Masaru Kono	4808
25	Stephen G. Kuselias	4809
26	Ana Kusrashvili	4810
27	Genilyn G. Laguerta	4811
28	Jung Hoon Lee	4812
29	Olga L. Maldonado	4813
30	Ziad Mansour	4814
31	Nadezda Merkusheva	4815
32	Yumiko Naganawa	4816
33	Francine Ndayisaba	4817
34	Bradley J. Nichols	4818
35	Irina Odinaeva	4819
36	Kwancheol Oh	4820
37	Kaori Omatsu	4821
38	Michael A. Osinloye	4822
39	Abigail M. Pearson	4823
40	Hélio Rodrigues	4824
41	Chingiz K. Sadykov	4825
42	Koyo Saito	4826
43	Christopher J. Seiler	4827

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44	Christopher M. Shaker	4828
45	Samantha S. Smith	4829
46	David M. Van Leijenhorst	4830
47	Mathias W. Walter	4831
48	Yuejuan Weng	4832
49	Emily E. White	4833
50	James E. Wiesman	4834
51	Fabian Winter	4835
52	Amy L. Wolf	4836
53	Rabih R. Zeidan	4837
54	Ying Zhang	4838

8. Upon the motion of Sheila Christie and the second of Deborah Butler, the Board, by roll call vote, resolved to conduct a non-public session for the purpose of discussing complaints of alleged licensee misconduct. This non-public meeting is authorized by RSA 91-A: 3,II (c), RSA 91-A: 3,II (e), RSA 91-A: 5, IV Lodge v. Knowlton, 118 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 a unanimous roll call vote which is as follows:

Vote: Jefferson Chickering, Yea  
Professor Hanson, Yea  
Wayne Geher, Yea  
Deborah Butler, Yea  
Sheila Christie, Yea

9. Upon the motion of Richard Hanson and the second of Jefferson Chickering, 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 effect adversely the reputation of a person other than a board member and to render the proposed action ineffective. Each member recorded his or her vote on the motion, which passed by a unanimous roll vote of all members present which is recorded as follows:

Vote: Jefferson Chickering, Yea  
Professor Hanson, Yea  
Wayne Geher, Yea  
Sheila Christie, Yea  
Deborah Butler, Yea

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Professor Richard O. Hanson, Secretary Pro Tem  
and Certified Public Accountant