

**New Hampshire Board of Accountancy
Minutes from the June 23, 2008
Public Meeting
Held at 78 Regional Drive, Concord, NH 03301**



Present: Jefferson Chickering, CPA, Chairman, Professor Richard Hanson, CPA, Secretary, Deb Butler, CPA, Wayne Geher, CPA, Owen Walton, Public Accountant Andrea Goldberg, Public Member, and Sheila Christie, Public Member

Absent: None

1. The public session convened at 8:49 am and adjourned at 11:15 am. The non-public session convened at 10:30 am and adjourned at 12:40 pm.
2. The minutes from the May 12, 2008 meeting were approved with minor changes.
3. The New Hampshire CPA Society was represented by Marlene Gazda, CEO, and Harold Williams CPA. Also attending was Roger Hamel, CPA of Leone McDonnell & Roberts, Bruce Berke of Sheehan Phinney & Bass, Michael Weinshel, NASBA Regional Director, Ken Bishop, NASBA Mobility Committee and Noel Allen, Esquire. The AICPA was represented by Sheri Bango Cavaney, Vice President of Practice Mobility.
4. The Chairman suggested that the Board reverse the agenda and that the presentation and subsequent Q&A occur first so that the guests might be able to attend the "Town Meeting" being sponsored by the CPA Society at 1:30 pm today.

The Chairman asked Ken Bishop of NASBA to begin the presentation. Mr. Bishop opened with a brief history of his biography and then updated the Board on the status of Mobility in the US. He outlined the Mobility provisions and his presentation was informative and insightful.

Next to speak was Attorney Noel Allen. Attorney Allen spoke about the legal provisions of Mobility and how internet practice is covered in the new UAA.

Sheri Bango gave a history of the UAA and expressed the commitment of the AICPA to implement the UAA in each state and warned that if states do not adopt the Mobility provision that the Federal Government will mandate it.

Michael Weinshel was the last to speak. Mr. Weinshel is NASBA's Regional Director for the Northeast Region. Mr. Weinshel noted that

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Connecticut has Mobility and he believed Mobility was about protecting the public and urged the professional organizations effected by the UAA to work together for the profession.

A question and answer session followed which involved everyone in attendance. This session was informative and extremely helpful to the Board. The Board wishes to thank everyone involved and especially NASBA and the AICPA representatives for coming to New Hampshire.

5. The following Newsletters were reviewed:

A. AICPA State Regulatory Update

>The Board discussed the possibility of "Internationalization of the Examination". The main concern is security and how to protect the examination when it is being offered in foreign countries. This will be discussed at future meetings.

6. General Correspondence Requiring a Response:

A. An examination candidate asked for a six month extension on her Notice to Schedule. Since she has received her NTS her young son has been hospitalized many times. The request was approved.

B. An examination candidate asked for a six month extension on his 18 months due to his employer's illness which required him to work extra hours, an illness with his brother and also a recent diagnosis regarding his wife. This candidate has passed three parts of the exam and unless he passes the last part on or before July 31, 2008 he would lose the first part passed. The Board approved a six month extension.

C. An examination candidate has requested an extension of the 18 months due to the recent tragic death of her father. The Board extended her 18 months from July 31, 2008 to December 31, 2008.

7. Old and New Business

A. Ethical Standards and CPE

>No new information

B. Peer Review Oversight Committee

>The Executive Director contacted New England Peer Review (NEPR) and informed the Executive Director that the AICPA has "peer reviewed" NEPR. The Executive Director obtained the on line review of NEPR by AICPA. This will be kept on file.

C. Mobility

Marlene Gazda of the Society commented that the Society had agreed to support mobility. See additional notes regarding the speakers and subjects discussed and who attended this meeting.

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- D. SB 347**
The Board is waiting for notification of the first study committee meeting. Sheila Christie will replace Jefferson Chickering as the second board member assigned to the committee to represent the Board.
- E. SB 440**
Has passed both the Senate and the House.
- F. Peer Reviewers**
No discussion
- G. Administrative Rules**
>Sheila Christie motioned to adopt the text of the Final Proposal 2008-49 Ac 401.07 and Ac 403 dated April 28, 2008 which was approved by the committee on May 16, 2008. These new rules will be effective the day after they are filed with the Administrative Rules Committee.
- H. Indemnification & Limitation of Liability Provisions in Client Engagement Letters.**
No discussion
- I. Discussion Paper on 120 vs 150 and Public Protection**
Apparently this paper is not yet available.
- J. Maryland Senators Propose to Register Tax Preparers**
> No new information
- K. H.R. 5716, To Amend the Internal Revenue Code of 1986 to provide taxpayer protection and assistance.**
No new information
- L. Board Meetings at Local Colleges**
Mr. Geher has contacted New Hampshire Tech and is waiting for a response. The Executive Director will contact Karen Caruso and arrange for a meeting at Southern New Hampshire University.

8. Schedule of Upcoming Board Meetings

July 21, 2008
August 18, 2008
September 22, 2008
October 20, 2008
November 17, 2008
December 15, 2008

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Minutes from the June 23, 2008
Public Meeting
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9. Discussions Held By Board Members

A. Board Visibility

>The schools will be contacted to see if board meetings may be held at various area schools that offer accounting degrees.

10. The following applications were approved for certification by the Board at the June 23, 2008 meeting:

Zaid Ahmad Al-Salman	4549
Preeti Bansal	4550
Kasynthi Lavonne Bodie	4551
Kathleen Ann Brown	4552
Rekeno Jamal Carroll	4553
Salvatore Joseph D'Amato	4554
Daniel Chung Yeung Chan	4555
Melissa Ann Chandler	4556
Tara M. Cipriano	4557
Alathea Catherine Cunningham	4558
Jerome Devillers	4559
Ernst-Jan Drent	4560
Adam Richard Swanson	4561
Fernando Benito Moncada	4562
Atsushi Goto	4563
Furong Guo	4564
Morshedul Haque	4565
Ekaterina U. Hartnett	4566
Adel Nashat Hasiba	4567
May Chin Heng	4568
Walter Rickey Hicks	4569
Yolanda Indira Theophilus	4570
Dalia Salim Husari	4571
Deanne M. Hogan	4572
Isandra Lopez	4573
Nur Kanburoglu	4574
Roger A. Lucey	4575
Rogério Xavier Magalhaes	4576
Julie Chung Yin Ong	4577
Michelle Anthonette Robinson	4578
Gael Rognon	4579
Neli Dimitrova Sandeva	4580
John Joseph Santamaria	4581
Min-A Seung	4582
Vera Aleksanolrovnva Sima	4583
Kimberly Tam	4584
Roman Tumanov	4585
Natalie Walsh	4586
Patricia M. Williams	4587
Manfred Wolfangel	4588
Hui Xu	4589
Yi Wang	4590

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11. Upon the motion of Sheila Christie and the second of Deborah Butler 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, Owen Walton, Yea, and Deb Butler, Yea, Sheila Christie, Yea and Andrea Goldberg, Yea.

12. Upon the motion of Jefferson Chickering and the second of Wayne Geher 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 Richard O. Hanson, Yea, Wayne Geher, Yea, Owen Walton, Yea, and Deb Butler, Yea, Sheila Christie, Yea and Andrea Goldberg, Yea.

Professor Richard O. Hanson, Secretary and
Certified Public Accountant