

NEVADA STATE BOARD OF ACCOUNTANCY  
Minutes  
January 10, 2011

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 A.M. by President, Felicia R. O'Carroll, on Monday, January 10, 2011 at the offices of First Independent Bank, 5335 Kietzke Lane, 2<sup>nd</sup> Floor, Reno, Nevada 89511.

Board Members Present:

Felicia R. O'Carroll, President	Harry O. Parsons, Secretary/Treasurer	
Colleen M. Bacchus	Glenn D. Bougie	Lynda Hartzell
Ben C. Steele		

Board Members Absent: Lisa L. Milke

Board Staff Present:

Karen Peterson, Counsel  
Viki A. Windfeldt, Executive Director  
Leslie C. Walsh, Board Coordinator  
Bonnie M. Houldsworth, CPA/Investigator

◆ ◆ ◆ ◆ CONSENT AGENDA ◆ ◆ ◆ ◆

The Consent Agenda contains matters of routine acceptance. The Board Members may approve the consent agenda items as written or, at their discretion, may address individual items for discussion or change.

- \*1. Approval of November 15, 2010 Board Meeting Minutes
- \*2. Approval of Applications for Certified Public Accountant – Non Appearance
- |                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| Harry Abram      | Ryan Aeschlimann | Larry Bird       | Alexander Byee   |
| Joseph Comish    | Edward Crum      | John Cunha       | George Hallifax  |
| Kelsey Hernandez | Amy Howard       | Vanja Kalabic    | Brian Kansky     |
| Robert Kirtley   | Edward Kojane    | Krystal McKinney | Lynette Pagaling |
| Ashwini Prasad   | Scott Rathke     | Arthur Reinhardt | Robert Riether   |
| Nikki Robbins    | Marlena Romero   | Jeremy Roose     | Jon Stanley      |
| Paul Street      | James Suva       | Justin Thomsen   | David Williams   |
| Kimberly Block   |                  |                  |                  |
- \*3. Approval of Change to License Status:
- |           |                    |                 |                   |
|-----------|--------------------|-----------------|-------------------|
| Inactive: | Christopher Barton | Marc Briggs     | Paul Giordani     |
|           | Patricia Gonzales  | Courtney Lantto | Pattie Montgomery |
|           | Gage Parrish       | Eris Young      |                   |
| Retired:  | Austin Ashley      | C. Buckingham   | Daniel Dahl       |
|           | Mary Ann Daniel    | William Jackson | Richard Kearney   |
|           | Glennon King       | Nancy Longoria  | Stan Rahn         |
|           | Janis Reams        | Allan Robison   |                   |

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Consent Agenda Item 3 (Cont.)

Active Reinstatement:

David Cox

Clifton Low

- \*4. Approval of Finances:
  - A. Treasurer's Report
- \*5. Approval of CPA Examination Scores – October/November 2010 Window
- \*6. Approval of Staff Attendance – NASBA Executive Directors Conference March 6 – 9, 2011, San Diego, CA
- \*7. No Item Scheduled

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve consent items 1-6. The following Board Members abstained from voting on Approval of Applications of Certified Public Accountant: Lynda Hartzell on Lynette Pagaling; Felicia O'Carroll on Ryan Aeschlimann, Robert Kirtley, and Jon Stanley; Colleen Bacchus on Larry Bird; Glenn Bougie on Paul Street and Kimberly Block.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 8 Grievance Report and Grievance Matters.

Note: NRS 241.020 requires the Board to list individuals that may have administrative action taken against them in connection with the Board's disciplinary grievance report. The Board may convene in closed session to consider the character, alleged misconduct, professional competence or physical or mental health for any of the grievances filed with the board.  
Review of Grievance Report:

Motion was made, seconded and carried to go into closed session to discuss grievance matters.

Upon resumption of the open session, motion was made seconded and carried to close complaint matter S-10-21 based on complainant non-response and ability to provide evidence to substantiate allegations.

Motion was made, seconded and carried to close complaint matter S-10-19 based on matter being handled through both parties legal counsel.

Motion was made, seconded and carried to close complaint matter N-10-11 based on lack of cause.

Motion was made, seconded and carried to close complaint matter S-10-17 based on lack of cause.

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### Agenda Item 8 (Cont.)

Motion was made, seconded and carried to close complaint matter F-10-10 based on the firm's response and assurances made.

Motion was made, seconded and carried to close non-licensee complaint matter NN-10-1, Gregory Carr of Carr & Associates based on compliance.

### Agenda Item 9: Report of Legal Counsel

#### A. Legislative Update

Karen Peterson, Board's Legal Counsel provided a summary of the legislative session and current Bill Drafts that may have an impact on the Board's operations.

Motion was made, seconded and carried to authorize Board Members and/or staff to provide testimony before the legislature representing the position of the Board.

#### B. Disciplinary Procedures

Ms. Peterson provided information concerning the disciplinary procedures and information provided to the Board during hearings. The Board discussed the current process with possible modifications including additional legal counsel during complex disciplinary matters.

### Agenda Item 10: Report of Executive Director:

#### A. NASBA Exposure Draft – Proposed Revisions to UAA

Executive Director provided the Board with the NASBA Exposure Draft for proposed revisions to the Uniform Accountancy Act. The Board reviewed the information provided, however did not have any comments regarding the revisions.

### Agenda Item 11: Recommendation of Hearing Officer in connection with hearing held for Non-Compliance with the CPE Requirements for 2008/2009 as identified in the CPE Documentation Audit:

- A. Brian Reyburn
- B. Brian Sorensen

Motion was made, seconded and carried to approve the recommendation of the Hearing Officer to revoke the licenses of the above listed individuals. The revocation is based on information obtained during the 2010 CPE Documentation Audit indicating the CPE requirements not being met for the 2008 and 2009 calendar years. In addition attorney's fees and costs have been assessed in the event the individual(s) should request reinstatement.

### Agenda Item 12: Board Determination of Application for CPA Certification:

- A. Alexis Thayer

Motion was made, seconded and carried to approve the application of Alexis Thayer. The approval is subject to verification of employment on January 12, 2011 indicating the 2 year experience requirement has been met.

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Agenda Item 13: Board Determination of NSHE Response in connection with the departments qualified internal audit status.

The Board reviewed the information provided by the Nevada System of Higher Education in connection with the required Quality Control Review report as provided in NAC 628.0624. The Board reviewed the report along with the NSHE response providing additional clarification.

Based on the information provided, motion was made, seconded and carried to accept the quality control report and plan to address deficiencies. However the approval is based on annual reporting to the Board that NSHE is in compliance with the Grant Thornton progress action plan and no further deficiencies in the next required report.

Agenda Item 14: Board Approval of the Gaming Control Board's Quality Control Report in accordance with NAC 628.0646.

The Board reviewed the Quality Control Review report for the Gaming Control Board for the year ended June 30, 2010. Motion was made, seconded and carried to approve the report in accordance with NAC 628.0646. Board Member Lynda Hartzell abstained from the vote.

Agenda Item 15: Board Determination for extension of time in connection with the CPA Examination for Robert Eikel.

Motion was made, seconded and carried to approve the request of Robert Eikel for an extension of time to complete the CPA Examination. The approval was based on medical hardship. Board member Glenn Bougie abstained from the vote.

Agenda Item 16: President's Report

No items were discussed under this agenda item

Agenda Item 17: Public Comment 3:30 PM

Agenda Item 18: Next Board Meeting: March 16, 2011 Las Vegas