

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

January 16, 2009

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 A.M. by President, Patrick M. Thorne, on Friday, January 16, 2009 at Kafoury Armstrong & Co., 8329 W Sunset Road #210, Las Vegas NV 89113.

President Thorne welcomed new Board Member Colleen Bacchus to the Board.

Board Members Present:

Patrick M. Thorne, President	Glenn D. Bougie, Secretary/Treasurer
Colleen M. Bacchus	Felicia O'Carroll
Karen Wilkes	Kathy L. Zeller

Board Members Absent

Harry O. Parsons

Board Staff Present:

Karen Peterson, Counsel
Viki A. Windfeldt, Executive Director
Leslie C. Walsh, Board Coordinator

◆ ◆ ◆ ◆ 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 14, 2008 Board Meeting Minutes

*2. Approval of Applications for Certified Public Accountant – Non Appearance

Scott Asselin	Wayne Boos	Bethany Boys	James Brewer
Colleen Cavanaugh	Torrey Clark	William Davidson	Michael Dickinson
M. Faithfull	Adam Grigsby	Rachel Huang	Mark Jackson
Kristopher Leger	Jeff Marino	Amy Mcdonald	Genevieve Monroe
Eugene Newman	Kevin O'Connor	Swanandi Redkar	Marcus Rieb
Darren Schank	David Schaper	Brett Scobie	Douglas Hart

*3. Approval of Temporary Licensing Permits – Non Appearance

David Duree	Steven Martin	Robert Bavetta	Richard Rathman
James Hearne	N. Loguercio	Steven Barr	Carlos Gutierrez
Christine Taylor	C. Houdyshell	Aaron Waxman	Ronald Matan
Geoffrey King	Anthony Coble	Bruce Benator	Donald Mikeska
John Fetta	Ira Zorn	Jerome Dublan	Robert Sommerville

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*4. Approval of Change to License Status:

Retired:	Mary Benson	Paul Child	Donald Deburn
	Ross Johnson	Carol Nagle	Patricia Romine
	Lee Sumrall	Michael Crossley	Stephen Jackson
	Paul Rappaport		
Inactive:	George Allbritten	David Anderson	Timothy Colbert
	Kathleen Kidd	Amy Lee	Kwang Lim
	Amy Preiss	Willa Wesley	D'Le Beatty-Tobias
	Susan Baisden-Koning		Randy Bergeron
	Lisa Camp	Dennis Morris	Gary Vielle

*5. Approval of Finances:

A. Treasurer's Report

*6. Approval of Fictitious Name Registration

A. Accounting Solutions 4 U, LLC

*7. Approval of CPA Examination Scores – Oct/Nov 2008 Window

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve consent items 1-7. Board member Colleen Bacchus abstained from voting on approval of Applications for Certified Public Accountant for James Brewer, Michelle Faithfull, Amy McDonald, and Kevin O'Connor. Board Members Patrick Thorne and Felicia O'Carroll abstained from voting on Scott Asselin and Darren Schank.

◆ ◆ ◆ ◆ 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 dismiss complaint matter S-08-15 based on lack of cause.

Motion was made, seconded and carried to dismiss complaint matter N-08-11 based on lack of cause.

Motion was made, seconded and carried to close the following complaint matters based on compliance, F-08-7, F-08-8.

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Agenda Item 8 (Cont.)

Motion was made, seconded and carried in complaint matter N-08-7, to issue formal complaint against Rodney Lampson for failure to respond to the Board.

Agenda Item 9: Report of Counsel

Legal Counsel provided the Board with an update of the legislative bill process. Board members were encouraged to contact the Commerce and Labor committee members, prior to the introduction of the bill by Senator Maggie Carlton.

Agenda Item 10: Report of Executive Director

A. NASBA Vice Chair Recommendations

Executive Director provided the Board with information from NASBA regarding the Vice Chair nominations. The Board reviewed the information provided and motion was made, seconded and carried to nominate Robert Pearson for NASBA Vice Chair.

B. Review Legislative Mobility White Paper

Executive Director provided the Board with information on the national progress of Mobility. This information will be used in a white paper format for testimony before the legislature in connection with the Boards bill. The Board reviewed the information provided.

C. Discuss Peer Review Oversight Committee
& AICPA State Facilitated Access program.

Executive Director summarized the information discussed at a national level in connection with Boards that have a Peer Review Oversight Committee. In addition the AICPA State Facilitated Access program was briefly discussed.

D. Discuss NASBA Travel Reimbursement

Executive Director asked for further clarification of the travel reimbursement policy when traveling for NASBA meetings.

E. Board Member Per Diem Reimbursement

Board member Glenn Bougie provided the Board with documents in connection with the auditor's suggestion to pay Board members using W-2 forms instead of 1099s starting in 2009. Based on the Board's opinion that does not follow the auditor's recommendation, the matter was deferred for more information to the March 2009 Board meeting.

Agenda Item 11: A. Recess into closed session for Full Board Disciplinary Hearing against Robert Saxton.

Motion was made, seconded and carried to go into closed session to conduct a Board hearing against Robert Saxton.

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Agenda Item 11 (Cont.)

Reconvene into Open Session for Board Determination of the matter concerning Robert Saxton

Motion was made, seconded and carried to assess the following provisions against Mr. Saxton: 1) provide the Board with evidence of completion of 40 hours of CPE; 2) application for inactive status; 3) pay \$2,350 in back license renewal fees; 4) pay \$5,000 fine plus attorneys fees and costs in connection with the hearing; 5) the decision of the Board will be published in accordance with NAC 628.450. Board member Colleen Bacchus abstained from the vote.

Agenda Item 12: Board Review and Determination on Internal Audit Department and Individual Review Procedures – Bonnie Houldsworth
Appearance 11:30 AM

Board Member Kathy Zeller advised the Board of the process involved in reviewing the Board-approved Internal Audit Agencies. Bonnie Houldsworth came forward to discuss the review process and her findings. The Board discussed the matter and determined that each agency should 1) obtain prior Board approval of the firm that will be conducting the quality review engagement; 2) ensure that the standards used to benchmark testing are appropriate for the agency; and 3) verify that a CPA performs the engagement.

Agenda Item 13: Request Board Approval to use term Accountants within Organization Name:
A. Association of Government Accountants of Northern Nevada

The Board reviewed the information provided requesting use of the term "Accountants" within the organizations name. Based on the information provided, motion was made, seconded and carried to approve the use of the name Association of Government Accountants of Northern Nevada.

Agenda Item 14: Report of President

No items were discussed under this agenda item.

Agenda Item 15: Public Comment 1:00 PM

Carlene Gaydosh of Kafoury Armstrong and representing the Nevada Society of CPAs came forward to discuss legislative activity including the Board's bill draft request and the process involved in updating the legislators on mobility.

Agenda Item 16: Next Board Meeting: March 23, 2009 Reno