

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

January 16, 2015

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, Benjamin C. Steele, on Friday, January 16, 2015 at the offices of Snell & Wilmer, 3883 Howard Hughes Pkwy, Suite 1100, Las Vegas, Nevada.

Board Members Present:

Benjamin C. Steele, President	Robert C. Anderson, Secretary/Treasurer	
Candace Johnson	Lisa L. Milke	Nicola Neilon
L. Ralph Piercy	Brian Wallace	

Board Staff Present:

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

- A. Call to Order, Roll Call and Establish a Quorum
- B. **Public Comment Section:** In accordance with NRS 241.020 Public Comment will be taken prior to the beginning of the meeting.  
*Note: No one was present for this section of the public comment agenda item.*

◆ ◆ ◆ ◆ 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 19, 2014 Board Meeting Minutes (*For Possible Action*):
- \*2. Approval of Applications for Certified Public Accountant – Non Appearance (*For Possible Action*):
- |                   |                  |                     |                  |
|-------------------|------------------|---------------------|------------------|
| Veronica Acuna    | Margaret Amaroso | Felishia Baggi      | Allison Baranick |
| Hadas Bram-Mostyn | Andrew Carr      | Alan Erickson       | Ryan Hambly      |
| Kevin Hameister   | Angela harlow    | Farahida Jamaluddin | Felicia Koha     |
| Vicki Linton      | Edward Lopez     | Melinda Litherland  | Astrid Lucas     |
| Joshua Martinez   | Daren McDonald   | Andrew Minstein     | Jennifer Nay     |
| Kayson Pulsipher  | Nielsine Shserk  | Victor Taube        | Derek Vaughan    |
| Sara Walls        | Kristi Walton    | Weldon Wulstein     | Barry Zhang      |

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- \*3. Approval of Change to License Status *(For Possible Action)*:  
Inactive Status: Michelle Enlow Glenn Hibl Sandra Johnson  
Ya-Mei Lin  
Retired Status: William Dick Janet Harry William Hartman  
Donna Herron Robert McKnight Linda Merz  
Return Active: Brian Stedeford
- \*4. Approval of Finances *(For Possible Action)*:  
A. Treasurer's Report (November/December)
- \*5. Approval of Fictitious Name Use *(For Possible Action)*:  
A. AAA Tax Planning & Assurance Services LLC
- \*6. Approval of CPA Examination Scores – October/November 2014 Window *(For Possible Action)*
- \*7. Nothing scheduled for this agenda item.

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve the consent agenda items. Board Members Candace Johnson abstained from voting on Applications for Certified Public Accountant for Vicki Linton and Kristi Walton.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 8: Grievance Report and Grievance Matters *(For Possible Action)*

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 or disciplinary action considered by the board.

A. Review of Grievance Report *(For Possible Action)*

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-10-22 based on compliance with provisions.

Motion was made, seconded and carried to close complaint matter R-12-13 based on compliance with provisions.

Motion was made, seconded and carried to close complaint matter S-14-20 based on lack of cause.

Motion was made, seconded and carried to close complaint matter S-14-21 based on lack of cause.

Agenda Item 8(Cont.)

- B. Board Disciplinary Hearing: Daniel Scarberry, CPA **Appearance 9:00 AM**  
(For Possible Action)

This matter has been continued to another scheduled Board Meeting.

- C. Board Disciplinary Hearing: Alan Houldsworth, CPA **Appearance 11:00 AM**  
(For Possible Action)

The scheduled hearing was cancelled. Motion was made, seconded and carried to approve the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision with the following provisions:

- 1) Houldsworth CPA-0971 Certificate Revoked. Revocation Stayed with license suspended for 6 months. During the 6 month suspension from the practice of public accounting, Houldsworth shall not sign any documents, use letterhead, business cards or emails with his name the CPA designation.
- 2) Houldsworth shall complete 8 hours of CPE in the area of auditing and accounting and 4 hours of CPE in the area of ethics in addition to the normal CPE requirements for December 31, 2015. Documentation shall be provided with the completion of the required CPE.
- 3) Houldsworth shall receive a formal letter of reprimand from the Board.
- 4) Houldsworth agrees to pay a fine of \$1000 within 30 days of the decision.
- 5) Houldsworth & Company is placed on probation for a period of 3 years from the date of the decision at which time the probation will terminate provided compliance has occurred with the provisions.
- 6) Houldsworth & Company shall submit a quality control document in compliance with the Statement on Quality Control Standards (SQCS) No. 8 to the Board within 30 days for the Board's review and approval; thereafter, the quality control document shall be submitted to the Board for review and approval if there is a substantial change to the document or the Board wants to review the document to determine compliance with SQCS 8, with the emphasis on how the Firm addresses independence, during the probation period.
- 7) Houldsworth & Company shall provide to the Board the name of its employee who is a licensed CPA who is doing attest work and signing reports for Houldsworth & Company; if the Board does not approve the licensed CPA who is doing attest work for the firm, the Board can require pre-release reviews during the Firm's probation period.
- 8) Discipline imposed on Houldsworth & Company shall be binding upon and apply to any successors or assigns of the firm including any purchaser or buyer of all or substantially all of the assets of the firm.
- 9) Houldsworth and Houldsworth & Company will comply with the Board's previously issued Findings of Fact, Conclusions of Law and Decision dated June 9, 2014.
- 10) Houldsworth agrees to pay the Board's attorney's fees and costs in the amount of \$2,787.50 associated with this matter.
- 11) Houldsworth agrees to pay the Board's investigator's fees and costs in the amount of \$2,340.00 associated with the investigation of this matter.

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Agenda Item 8C (Cont.)

- 12) The total sum due and payable in the amount of \$5,127.50 shall be paid within 30 days of the date of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision.
- 13) Houldsworth and Houldsworth & Company failure to comply with the terms and conditions of the stipulated agreement shall result in the automatic revocation of the certificate, license and firm registration without any further action by the Board.
- 14) The decision will be published in accordance with NAC 628.450.

Agenda Item 9: Report of Legal Counsel (*For Possible Action*)

- A. Board Approval of Investigative Employment Contract for Harry Parsons, CPA

Motion was made, seconded and carried to approve the employment contract for Harry Parsons, CPA.

- B. Board Approval of Staff, Legal Counsel and Board President to act on items during the legislative session as needed.

Motion was made, seconded and carried to approve Board staff, Legal Counsel and Board President to act on items during the legislative session as needed.

Agenda Item 10: Report of Executive Director (*For Possible Action*):

No items were discussed on this agenda item.

Agenda Item 11: Board discussion and review of draft proposed regulation changes (*For Possible Action*)

Louis Ling provided a summary of the procedures and follow up from requested information at the Board's previous meeting. The Board discussed the proposed disciplinary procedures and will discuss again at their next meeting.

Agenda Item 12: Board review and determination of Application for Certified Public Accountant (*For Possible Action*): Board Investigator, Patrick Thorne appeared to discuss the following individuals:

- A. Sandeep Garg

The Board reviewed the information provided in connection with the Application for Certified Public Accountant for Mr. Garg. Based on the information provided, motion was made, seconded and carried to approve the application for CPA licensure for Mr. Garg. The approval is subject to review of the experience and positive report from Board Investigator, Patrick Thorne.

Agenda Item 12 (Cont.)

B. Rana Lacer

The Board reviewed the information provided in connection with the Application for Certified Public Accountant for Ms. Lacer. Based on the information provided, motion was made, seconded and carried to approve the application for CPA licensure for Ms. Lacer. The approval is subject to review of the experience and positive report from Board Investigator, Patrick Thorne. Board member, Ralph Piercy abstained from the vote.

C. Nellie Symons

The Board reviewed the information provided in connection with the Application for Certified Public Accountant for Ms. Symons. Based on the information provided, motion was made, seconded and carried to approve the application for CPA licensure for Ms. Symons. The approval is subject to review of the experience and positive report from Board Investigator, Patrick Thorne.

Agenda Item 13: Board determination of accounting electives toward education requirement  
*(For Possible Approval)*

Motion was made, seconded and carried to approve the request of Creighton Nady for the use of BADM 745, Commercial Bank Management and BADM 750, Information and Communications Technology in Organizations offered at the University of Nevada, Reno, as approved courses toward the Accounting Elective requirement.

Motion was made, seconded and carried to deny the request of Creighton Nady for the use of BADM 730, Economics of the Firm offered at the University of Nevada, Reno as an approved course toward the Accounting Elective requirement.

Agenda Item 14: Recommendation of Hearing Officer based on the hearings held for Non-Response to the Board's Practice Monitoring (Peer Review) Program:  
*(For Possible Action)*

Motion was made, seconded and carried to approve the hearing officer's recommendation to revoke the CPA licenses of Bryan Goslin and Christopher Lamb for non-response to the Board's Practice Monitoring (Peer Review) Program.

Motion was made, seconded and carried to dismiss the formal complaints against the following individuals based on compliance:

Katherine Campagna  
Elizabeth Londot  
Scott Thunder

Michael Combs  
Merrie Mears  
Katherine Tracy

Mark Dicus  
Jeffrey Mohlenkamp  
Donna Herron  
Michelle Terrel

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Agenda Item 15: Board Request for Waiver of CPE Penalty (*For Possible Action*)  
A. Damiana Crimi

Motion was made, seconded and carried to deny the request for waiver of the CPE penalty imposed for completing the required CPE outside the calendar year.

Agenda Item 16: President's Report (*For Possible Action*)

Board President, Benjamin Steele discussed his attendance at the upcoming NASBA Board meeting and will report on it at the next meeting.

Agenda Item 17: Next Board Meeting: March 19, 2015 Reno, Nevada

**Public Comment Section:** In accordance with NRS 241.020 Public Comment will be taken prior to the adjournment of the meeting.

*Note: No one was present for this section of the public comment agenda item.*

**Adjournment**