

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
January 18, 2017

An open meeting of the Nevada State Board of Accountancy was called to order at 9:30 A.M. by President, L. Ralph Piercy, January 18, 2017 at the offices of Snell & Wilmer, 3883 Howard Hughes Pkwy #1100, Las Vegas, Nevada

Board Members Present:

L. Ralph Piercy, President	Nicola Neilon, Secretary/Treasurer
Robert C. Anderson	Candace Johnson
Michael E. Davis	Brian Wallace

Board Members Absent:

Steven Brockovich

Board Staff Present:

Karen Peterson, 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 16, 2016 Board Meeting Minutes *(For Possible Action)*
- *2. Approval of Applications for Certified Public Accountant – Non Appearance *(For Possible Action):*
- | | | | |
|--------------------|-------------------|-------------------|------------------|
| Marinelle Balingit | Matthew Bontrager | Kathryn Byne | Lalaine Castillo |
| Jie Jenny Chen | Peter Claypatch | Daniel Cunningham | Elena Cuzman |
| Randall Daugherty | Amy Draper | Drew Ferguson | Ellen Ferguson |
| Kyle Foutz | Walden Galaza | Casey Genovese | Gary Grotke |
| Leslie Harker | Alyce Kugler | Hongjian Li | Joan McHugh |
| Joshua McLain | Adam Niederberger | Casey Pomeroy | Jessica Roberts |
| Penelope Tigue | Jay Wettig | Jihye Yoo | |

January 18, 2017 Board Meeting Minutes

- *3. Approval of Change to License Status (*For Possible Action*):
- | | | | |
|-------------------------|-------------------|---------------|------------------|
| <u>Retired Status:</u> | Stephen Bodine | Thomas Doyle | Kelsey Hernandez |
| | Kathleen Kidd | Dean Koch | Ernest Maupin |
| | Rodney Nussbaum | Dono Peterson | Jack Pickett |
| | Ronald Radcliffe | Renee Reed | David Sommer |
| | Michael Stevenson | Joseph Terry | Dale Victor |
| <u>Inactive Status:</u> | Chad Blackham | Eric Kurosu | Jeanne Oakes |
| | Galina Proykov | Wayne Stewart | |
| <u>Return Active:</u> | Edward Finger | Robert Salyer | |
- *4. Approval of Finances (*For Possible Action*)
- *5. Approval of CPA Examination Scores: October – December 2016 Window
(*For Possible Action*)
- *6. Approval of Fictitious Name Use: A. Slate Accounting (*For Possible Action*)

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve the consent agenda items. Board Member Ralph Piercy abstained from voting on Applications for Certified Public Accountant for the following: Drew Ferguson, Kyle Foutz, and Joshua McLain.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 7: Approval of attendance at the NASBA Executive Directors & Legal Counsel Conference, New Orleans LA March 14-16, 2017 (*For Possible Action*)

Motion was made, seconded and carried to approve attendance Board Staff at this year's conference and approve attendance of one Board investigator to alternate attendance between each conference.

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 close complaint matter I2016.011 based on lack of cause. Board member Nicola Neilon abstained from the vote.

Motion was made, seconded and carried to close complaint matter F2016.007 based on lack of cause and assurances provided. Board member Nicola Neilon abstained from the vote.

January 18, 2017 Board Meeting Minutes

Agenda Item 8A Continued:

Motion was made, seconded and carried to close complaint matter F2016.008 based on lack of cause and assurances provided. Board member Nicola Neilon abstained from the vote.

Motion was made, seconded and carried to close complaint matter NL 2016.007 based on compliance.

Agenda Item 8B: Board Review and Determination on request by Philip Zhang, CPA for release from probation and paragraph 8 of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order entered into with the Board on June 9, 2016 (*For Possible Action*)

Motion was made, seconded and carried to approve Philip Zhang from the release of provisions from paragraph 8 of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order. Probationary status will remain until compliance with remaining provisions have been met. Board member Nicola Neilon abstained from the vote.

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

Nothing was discussed under this agenda item.

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

A. AICPA Peer Review Evolution Update

Executive Director updated the Board on the latest Evolution of Peer Review administration. The Board discussed this and will continue to monitor the situation and provide input as requested.

B. Board discussion of use of titles associated with CPA or Accountant
Executive Director provided the Board with information on these titles. The Board discussed this information and will continue to regulate certain titles in the profession.

C. Board approval of contract for software support
Executive Director requested that the Board approve hiring a consultant to complete the latest GL Suite software conversion. Motion was made, seconded and carried to approve hiring a consultant for two months, until the next scheduled Board meeting for no more than \$10,000.

D. NASBA Regional Directors Focus Questions
Executive Director provided the Board with the NASBA Regional Director Focus Questions. The Board provided input for the responses.

January 18, 2017 Board Meeting Minutes

Agenda Item 11: Board consideration of CPA Examination Requests & Applications
(For Possible Action)

A. Ibeth Bojorquez

Motion was made, seconded and carried to approve the request to extend the FAR Notice to Schedule an additional six months to July 27, 2016, based on medical hardship.

B. Catherine Wing Ching Wong

Motion was made, seconded and carried to deny the request to extend the REG expiration date, based on the length of time since it had expired.

C. Chase Reinschmidt

Motion was made, seconded and carried to deny the Initial Application for the CPA exam, based on not meeting Nevada's educational requirements and provide a refund of the application fee.

Agenda Item 12: Recommendation of Hearing Officer based on hearings held December 20, 2016 for failure to comply with the Board's Practice Monitoring Program (Peer Review) for the following individuals: (For Possible Approval)

Tabitha Carlisle Stephanie Edmonds Rochelle Evans

Motion was made, seconded and carried to approve the recommendation of the Hearing Officer and revoke the CPA Certification for the above listed individuals. Board member Brian Wallace abstained from the vote.

Recommendation to dismiss formal complaints based on compliance for the following individuals (For Possible Approval)

Dona Cordial Michael Clark Lisa Davis Russell Garrett
Mark Murphy Todd Peterson Kade Stratton

Motion was made, seconded and carried to approve the recommendation of the Hearing Officer and dismiss the complaints against the above listed individuals. Board member Brian Wallace abstained from the vote.

Agenda Item 13: Board Consideration of Nevada Society of CPAs proposed Firm Mobility Legislative Language (For Possible Action) 11:00 AM

Members from the Board of Accountancy and Nevada Society of CPAs discussed the Firm Mobility Legislative Language in the proposed Bill by the Nevada Society of CPAs. The Revised Bill was discussed and various questions were asked of the Society members.

Agenda Item 14: President's Report (For Possible Action)

Nothing was discussed under this agenda item.

Agenda Item 15: Next Board Meeting: March 22, 2017 Reno, Nevada

January 18, 2017 Board Meeting Minutes

- C. **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.
- D. Adjournment