

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

January 24, 2014

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, Lisa Milke, on Friday, January 24, 2014 at the offices of Deloitte & Touche, 3883 Howard Hughes Pkwy, Suite 400, Las Vegas, Nevada.

Board Members Present:

Lisa L. Milke, President
Colleen Bacchus
L. Ralph Piercy

Benjamin C. Steele, Secretary/Treasurer
Nicola Neilon
Harry O. Parsons

Board Members Absent:

Robert C. Anderson

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.

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

*1. Approval of November 12, 2013 Board Meeting Minutes *(For Possible Approval):*

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

(For Possible Approval):

Theresa Anderson	Zachary Bradford	Mayra Cardenas	Stefan Chichester
S. Cohen-Matthews	Michelle Enlow	Catherine Fernandez	Bradford Fishback
Craig Gerbert	Cory Giese	Jonathan Green	Renee Hanshaw
Julia Hensel	William Hinsdale	Gavino Hufano	Shane Kapral
Tyler King	Leighton Koehler	Hollie Lewis	Kaye Luk
Catherine McIntosh	Jennifer Miller	Theresa Miller	Michelle Morrison
F. Nunez-Santiago	Jeanne Oakes	Lee Ogden	Pamela Okuna
Melissa Paulson	Dayle Platt	J Dexter Ramsey	Christian Reviglio
Edward Ricks	C. Robinson-Ammons	Matthew Rosenberg	Julie Stratton
Richard Taylor	Melinda Torvinen	Sheri Valdez	Mark Wieland

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- *3. Approval of Change to License Status *(For Possible Approval)*:
Inactive Status: Mary Joyce Estrella Dianne Jordan Rhonda Kilty
Joseph Macrillo Kenneth Matzinger Mark Miller
James Moore Andrew Sikula Joseph Truchot
Retired Status: Duane Anderson Richard Bannon Albert Bardier
Gayle Baxley Robert Behmer Shirley Bria
Carol Chapin Ryan Corrigan Gary Kraemer
Richard Hyte Terri Jupin Ann Lebsack
Harry Tang Phillip Varricchio William Prowse
- *4. Approval of Finances *(For Possible Approval)*:
A. Treasurer's Report
- *5. Approval of CPA Examination Scores – October / November 2013 Window
(For Possible Approval):
- *6. Approval of attendance at the NASBA Executive Directors and Board Staff and
Legal Counsel Conference March 3-6, 2014 *(For Possible Approval)*:

Note: No items scheduled for agenda item 7.

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve consent agenda items 1-6. The following Board Members abstained from voting on Approval of Applications for Certified Public Accountant: Colleen Bacchus for Jonathan Green, Julia Hensel, Jennifer Miller, Edward Ricks, and Julie Stratton; Niki Neilon for Catherine McIntosh.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

- 3. Approval of Change to License Status *(For Possible Approval)*:
Retired Status: Wendell Waite

Motion was made, seconded and carried to approve the application for retired status for Wendell Waite, based on him entering into a tolling agreement with the Board.

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

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.

- A. Review of Grievance Report

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

Agenda Item 8 (Cont.)

Upon resumption of the open session, motion was made, seconded and carried to close complaint matter S-11-13, James Bowen for compliance with stipulated agreement provisions.

Motion was made, seconded and carried to close complaint matter S-11-16 based on investigator recommendation and the Voluntary Surrender of the licensee's CPA certificate.

Motion was made, seconded and carried to close complaint matter S-13-5 based on compliance.

Motion was made, seconded and carried to dismiss complaint matter N-14-2 based on lack of cause.

Motion was made, seconded and carried in complaint matter R-13-5 to issue formal disciplinary complaint based on failure to comply with the practice monitoring (peer review) requirements.

Motion was made, seconded and carried to close complaint matter R-13-1 based on the Voluntary Surrender of the licensees CPA certificate.

Motion was made, seconded and carried in complaint matter R-14-1 to issue formal disciplinary complaint based on failure to comply with the practice monitoring (peer review) requirements.

Motion was made, seconded and carried in complaint matter R-14-2 to issue formal disciplinary complaint based on failure to comply with the practice monitoring (peer review) requirements.

Motion was made, seconded and carried to close the following non-licensee complaint matters:

SS-13-10 John Noyer Unable to contact/locate
SS-13-9 Mark Rubin Compliance and assurances made

Agenda Item 9: Report of Legal Counsel (*Discussion Only*):

A. Update on Pending Legal Matters

Legal Counsel Karen Peterson updated the Board on current legal matters. The Board also discussed revisions that were made to NAC 628.160 requiring designation of a person or Firm to take ownership of client's files, in the event of their death.

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

A. Board Information Regarding PROC Development

Executive Director provided the Board with information from the other states utilizing the same peer review administering program. The states indicated PROC development was not needed at this time. However they would be interested in forming one together, once the need has been established.

B. NASBA Vice Chair Nomination Information

Executive Director provided the Board with information from candidates requesting Board support for the Vice Chair position of NASBA. The Board reviewed the information and declined to support any candidates at this time.

C. PCAOB- Proposed Auditing Standards

Executive Director provided the Board with the PCAOB Proposed Auditing Standards information.

Agenda Item 11: Application for Certified Public Accountant – Board Determination

A. Virgilio Longakit

Appearance 9:30 AM

Virgilio Longakit and Mary McElhone, CPA came forward to discuss the application for Certification of Mr. Longakit. The Board reviewed the information provided and discussed the experience of Mr. Longakit. Motion was made, seconded and carried to approve the application for CPA certification of Mr. Longakit based on a satisfactory review of Mr. Longakit's experience by the Boards assigned reviewer.

B. Bradley Hughes

The Board was provided with an individual review report from investigator Patrick Thorne, CPA. Based on the report provided and the application information, motion was made, seconded and carried to approve the application for CPA certification of Mr. Hughes.

Agenda Item 12: NASBA Update and Information -

Daniel J. Dustin, CPA **Appearance 10:00 AM**

Daniel J. Dustin, CPA, and Vice President of State Board Relations of NASBA provided the Board with an update on NASBA activities and continued effort to assist Boards in various capacities. The Board expressed their appreciation of Mr. Dustin's time to visit the Nevada Board.

Agenda Item 13: President's Report *(For Possible Approval)*:

No items were discussed under this agenda item.

Agenda Item 14: Next Board Meeting: March 19, 2014 Reno NV

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