

NEVADA STATE BOARD OF ACCOUNTANCY
Conference Call Minutes
March 2, 2009

An open meeting of the Nevada State Board of Accountancy was called to order by President, Patrick M. Thorne, on Monday, March 2, 2009 at 3:00 PM via Conference Call initiated at 1325 Airmotive Way, Suite 220, Reno, Nevada.

Board Members Present:

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

Board Members Absent: Karen Wilkes

Board Staff Present:

Karen Peterson, Counsel
Viki A. Windfeldt, Executive Director

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Agenda Item 1: Board discussion and determination of issues relating to the Board's 2009 legislative bill draft 54-191.

Legal Counsel Karen Peterson summarized issues as identified by the Society and AICPA with the Board's legislative bill. The following topics were considered by the Board:

- a. Definition of attest
- b. Out of state sole practitioner that performs attest services within this state required to obtain registration under mobility legislation.
- c. Definition of principal place of business.
- d. Specific language to include "no notice no fee" for practice privilege granted to natural person under mobility legislation.

After discussion and review of the information provided, the Board determined to leave the attest definition as previously amended. The Board noted that a request has been made to the Legislative Counsel Bureau (LCB) to add the previously submitted definition of principal place of business. The Board determined that additional clarification language to include "no notice no fee" is not necessary and redundant to the language as written by LCB.

Motion was made, seconded and carried to direct Legal Counsel to add clarification language that would require sole practitioners to register with the Board if they perform attest services within this state.

Agenda Item 2: Board discussion and approval to change May 22, 2009 scheduled board meeting.

Motion was made, seconded and carried to approve change of Board May 2009 scheduled meeting to May 5, 2009 in Las Vegas.

Agenda Item 3: Next Board Meeting: March 23, 2009 Reno