

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
March 16, 2011

An open meeting of the Nevada State Board of Accountancy was called to order at 8:45 A.M. by President, Felicia R. O'Carroll, on Wednesday, March 16, 2011 at the offices of Deloitte & Touche, 3883 Howard Hughes Pkwy #400, Las Vegas, Nevada.

Board Members Present:

Felicia R. O'Carroll, President	Harry O. Parsons, Secretary/Treasurer	
Glenn D. Bougie	Lynda Hartzell	Lisa L. Milke
Benjamin C. Steele		

Board Members Absent:

Colleen M. Bacchus

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 January 10, 2011 and February 3, 2011 Board Meeting Minutes

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

Amy Butler	Mary Cain	Michael Creer	K. Etherington
Kevin Federico	Kevin Green	Nakul Jariwala	Erin Jones
Ryan Malouf	Harry Sealfon	Mona Stauffer	Troy Taitano
Rachal Tobener	Sara Wheeler		

*3. Approval of Change to License Status:

Inactive:	Paul Bryant	Trudy Cross	Jayne Daane
	Ronald Kim		

Retired:	J. Frank Fisher	Mickey Friend	Roger Hildahl
	Terry Hoffman	Edward Kulikowski	Janet Prowse
	Virginia Test	Alan Taub	Loyal Behrenz
	Joseph Merrill	Ronald Parker	Dennis Ridley
	William Stieren		

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- *4. Approval of Finances:
 - A. Treasurer's Report
- *5. No Item Scheduled
- *6. No Item Scheduled
- *7. No Item Scheduled

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve consent items 1-4. The following Board Members abstained from voting on Approval of Applications of Certified Public Accountant: Felicia O'Carroll on Amy Butler, Mary Cain and Kevin Green.

◆ ◆ ◆ ◆ 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:

David Morgan, CPA Investigator	Appearance	9:00 AM
Bonnie Houldworth, CPA Investigator	Conference Call	11:00 AM

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 N-10-12 based on compliance. Board member Harry Parsons abstained from the vote.

Motion was made, seconded and carried in complaint matter S-10-22 to issue a formal complaint based on information obtained during investigation of the complaint.

Motion was made, seconded and carried in complaint matter N-10-1 to issue a formal complaint based on information obtained during investigation of the complaint. Board member Harry Parsons abstained from the vote.

Motion was made, seconded and carried to close complaint matter S-10-20 based on lack of cause. Board member Glenn Bougie abstained from the vote.

Motion was made, seconded and carried in complaint matter S-10-22 to issue a formal complaint based on information obtained during investigation of the complaint. Board Members Lynda Hartzell and Glenn Bougie abstained from the vote.

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Agenda Item 8 (Cont.)

Motion was made, seconded and carried to close complaint matter N-10-14 based on compliance.

Motion was made, seconded and carried to close complaint matter N-10-15 based on lack of cause.

Motion was made, seconded and carried to issue a stipulated agreement in complaint matter S-10-25, Samantha Rudder. The terms of the stipulated agreement are as follows: 1) 2 years probation; 2) \$850 attorney fees; 3) 2010 CPE completed no later than July 31, 2011 with backup documentation; 4) 2011 CPE completed no later than December 31, 2011 with backup documentation; 5) payment of outstanding penalties in the amount of \$850; 6) payment of Attorney fees in the amount of \$400 for preparation of this stipulated agreement; 7) Completion of required CPE on time for 2 years, with documentation, following 2011; 8) Automatic revocation if the terms of this stipulated agreement are not complied with.

Motion was made, seconded and carried to issue a formal complaint in complaint matter S-11-1, based on an order to cease and desist filed by the Secretary of State's Securities Division.

Agenda Item 9: Report of Legal Counsel

A. Attorney General Memorandum of Understanding

Karen Peterson summarized the Memorandum of Understanding from the Attorney General's office. Board determination was made that additional services from the Attorney General's office would not be needed at this time.

B. Legislative Update

Karen Peterson provided a summary of the legislative session and current Bills that may have an impact on the Board's operations.

C. Disciplinary Procedures

Karen Peterson provided information regarding the use of additional outside counsel to advise the Board during hearings. The Board discussed a more formalized process regarding disciplinary matters, exhibits, and deadlines from opposing counsel.

Agenda Item 10: Report of Executive Director:

A. NASBA Regional Director Focus Questions

Executive Director provided the Board with the NASBA Focus Questions. The Board reviewed and discussed the information.

B. NASBA Vice Chair Nominations

Executive Director provided the Board with the information relating to the candidates for NASBA Vice Chair nominations. The Board reviewed the information provided and made the determination to support Gaylen Hansen.

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Agenda Item 10 (Cont.)

C. AICPA Peer Review Exposure Draft

Executive Director provided the Board with the AICPA Peer Review Exposure Draft. The Board determined that no comment to the exposure draft would be submitted.

D. Contractors Board – CPA Signed Affidavit

Executive Director provided the Board with the Affidavit required by the Contractors Board. Board Member Harry Parsons provided additional information regarding the process.

E. AICPA/NASBA - UAA Exposure Draft – Firm Name Issue

Executive Director provided the Board with the UAA Exposure Draft. The Board determined that no comment to the exposure draft would be submitted.

Agenda Item 11: Recommendation of Hearing Officer in connection with hearing held for Non-Compliance with the CPE Requirements for 2009:

A. Samantha Rudder

This item was handled under agenda item 8.

Agenda Item 12: Board determination of requests for waiver of late filing penalties and/or CPE penalties associated with the 2011 license renewal:

The TABS Group Corp

Brian Semple

Motion was made, seconded and carried to approve the waiver of late filing penalties and/or CPE penalties for the above licensees.

Joya Frisco

Sherwin Gilbert

Girma Logbicho

Jack Macarelli

Kian Moshirzadeh

Judith Prucnal

Motion was made, seconded and carried to deny the waiver of late filing penalties and/or CPE penalties for the above licensees based on lack of reasonable cause.

Agenda Item 13: Board discussion and determination of experience requirement with Forensic Accounting Firm – Joseph Leauanae, CPA **Appearance 1:00 PM**

Joseph Leauanae, CPA came before the Board to discuss the experience requirement and how that will relate to forensic accounting. The Board discussed the matter with Mr. Leauanae and answered his questions regarding the current experience requirement.

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Agenda Item 14: Request approval of Formal Complaint for Non-Payment of 2011 License Renewal Fee and Non-Compliance of the 2010 CPE Requirement for the following individuals:

Bautista, Lea	Cinciarelli, Nancy	Gibb, Kirk	Goodwin, Kristen
Hall, David	Lake, Ronald	Martindale, Robert	McComas, Quincy
McGowne, Lor	Mimno, Tracy	Mohland, Marianne	Morris, Jahnavi
Nicholson, James	Pugmire, Jonathan	Radzik, Robert	Shah Jr., Naim
Shock, Rhonda	Simkins, Dennes	Smith, Ronald	Starn, William
Stout, Brenda			

Motion was made, seconded and carried to file formal complaints for non-payment of 2011 license renewal fee and non-compliance for the 2010 CPE requirements for the above licensees.

Agenda Item 15: Request approval of Formal Complaint for Non-Payment of 2011 Firm License Renewal Fee for the following:

Eastern Sierra Professional Group	Mustang Accounting LLC
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Motion was made, seconded and carried to file formal complaints for non-payment of 2011 firm license renewal fee for the above licensees.

Agenda Item 16: President's Report

No items were discussed under this agenda item

Agenda Item 17: Public Comment 2:00 PM

Agenda Item 18: Next Board Meeting: May 11, 2011 Reno