

NEVADA STATE BOARD OF ACCOUNTANCY  
Minutes  
March 19, 2013

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, Colleen M. Bacchus, on Tuesday, March 19, 2013 at First Independent Bank, 5335 Kietzke Lane, 2<sup>nd</sup> Floor, Reno, Nevada.

Board Members Present:

Colleen M. Bacchus, President	Lisa L. Milke, Secretary/Treasurer	
Robert C. Anderson	Glenn D. Bougie	Felicia R. O'Carroll
Harry O. Parsons	Benjamin C. Steele	

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 January 15, 2013 and March 1, 2013 Board Meeting Minutes  
*(For Possible Approval):*
- \*2. Approval of Applications for Certified Public Accountant – Non Appearance  
*(For Possible Approval):*

Maria Amorelli	Scott Bunker	James Cox	Randell Cox
Amanda Dosett	Felix Fan	Jace Glover	Ksenia Griswold
Patricia Harms	Robert Hersh	Angela Lafrance	Cindy Lee
Michael Leycegui	Kenneth Morris	Joanne O'Brien	Jason Oetjen
Stacy Roeder			
- \*3. Approval of Change to License Status *(For Possible Approval):*

Inactive Status:	Deborah Hottensen	Patrick McMullan	Scott Rathke
	Colleen Woolley		
Retired Status:	Richard Houlihan	Joanna Reynolds	Steven Vieths
Reinstatement:	William Stieren	Frances Huchmala	
- \*4. Approval of Finances *(For Possible Approval):*
  - A. Treasurer's Report

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- \*5. Approval of CPA Examination Scores – January/February 2013 Window  
(For Possible Approval):
- \*6. Approval of Fictitious Name Use (For Possible Approval):
  - A. Belle Business Services LLC
- \*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 consent agenda items 1-6. The following Board Member abstained from voting on Approval of Applications for Certified Public Accountant: Colleen Bacchus for Maria Amorelli, Scott Bunker, Amanda Dosett, and Joanne O'Brien.

### ◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

#### 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.

Upon resumption of the open session, motion was made, seconded and carried to close complaint matter S-12-11, Dennis Meservy based on compliance with the Stipulated Agreement Provisions.

Motion was made, seconded and carried to close S-12-10 based on lack of cause. Board member Benjamin Steele abstained from the vote.

Motion was made, seconded and carried to close S-12-13 subject to staff monitoring if additional information is provided.

Motion was made, seconded and carried to close complaint matter S-13-2 based on lack of cause.

Motion was made, seconded and carried to close complaint matter S-13-4 as the matter is considered to be a fee dispute.

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Agenda Item 8 (Cont.)

Motion was made, seconded and carried to close complaint matter S-13-6 based on lack cause.

Board Member Robert Anderson was assigned as liaison in complaint matters S-13-1 and S-13-3.

Motion was made, seconded and carried to deny the request to rescind prior action in complaint matter S-11-14.

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

- A. 2013 Legislative Update - Board Discussion and Approval of action related to pending legislation

Legal Counsel provided the Board with information on the current legislative bills.

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

- A. NASBA Regional Director Focus Questions

The Board reviewed the Focus Questions and directed staff to provide responses.

- B. Board discussion of guidance information for individuals completing the Contractors Board form for clients.

Executive Director provided the Board with a summary of the issues relating to the Contractors Board form and affidavit. It was suggested that the Board provide some type of guidance. Sample language and information was provided for Board review. The Board agreed the information provided would be helpful to licensees.

Agenda Item 11: Board Amendment of Nevada Administrative Code Chapter 628

**Appearances 10:00 AM**

- A. Board review and approval of draft language to Chapter 628 of the administrative code in connection with the experience requirement  
*(For Possible Approval)*:

- B. Summary of procedure for adoption of administrative regulations and setting schedule for notice to licensees and public for comment, workshop and hearing on proposed amendment to administrative regulations *(For Possible Approval)*:

The following individuals were in attendance during this section of the Board agenda: Nikki Kirkhouse, Bryce Wisan and Patrick Thorne.

The Board discussed and approved moving forward with workshop and hearings in connection with the draft language to Chapter 628 of the administrative code that would change the experience required for licensure as a Certified Public Accountant. The Board scheduled the Workshop for May 16, 2013 in Las Vegas and the Hearing for May 24, 2013 in Reno.

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Agenda Item 12: Request approval of Formal Complaints for Non-payment of 2013 License Renewal Fee and Non-Compliance of the 2012 CPE requirement for the following individuals *(For Possible Approval)*:

Gina Bloomfield	R. Breidenbach	Charles Flory	Brandon Long
Stephen Masterson	Tiffany McBride	Roger Osborn	James Pulsipher
Sandra Ryan	Irving Steinberg	Paul Street	Sally Understein
Georgia Szabo			

Motion was made, seconded and carried to issue formal complaints for the individuals listed based on non-payment of 2013 License Renewal Fee and non-compliance with the 2012 CPE requirements.

Agenda Item 13: Approval of Las Vegas Sands as a Qualified Internal Audit Department in accordance with NAC 682.0624 *(For Possible Approval)*:

Motion was made, seconded and carried to approve the Las Vegas Sands as a Qualified Internal Audit Department in accordance with NAC 682.0624.

Agenda Item 14: Board request consideration of score change or extension of time to complete examination *(For Possible Approval)*:  
A. Rabih ElSelfani

Motion was made, seconded and carried to deny the request of Rabih ElSelfani to change his CPA Examination score.

Agenda Item 15: Board request waiver of Accounting Course required for examination *(For Possible Approval)*:  
A. Jarad Clark

Motion was made, seconded and carried to deny the request of Jarad Clark.

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

No items were discussed under this agenda item. Motion was made, seconded and carried to remove the President's Report from future Board meeting agendas.

Agenda Item 17: Next Board Meeting: May 16, 2013 Las Vegas, 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*