

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes
March 19, 2015

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, Benjamin C. Steele, on Thursday, March 19, 2015 at First Independent Bank, 5335 Kietzke Lane, 2nd Floor, Reno, Nevada.

Board Members Present:

Benjamin C. Steele, President	Robert C. Anderson, Secretary/Treasurer	
Candace Johnson	Lisa L. Milke	Nicola Neilon
L. Ralph Piercy	Brian Wallace	

Board Staff Present:

Karen Peterson, Counsel
Louis Ling, 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 January 16, 2015 Board Meeting Minutes (*For Possible Action*):

*2. Approval of Applications for Certified Public Accountant – Non Appearance (*For Possible Action*):

Michael Arata	Dean Braunsteiner	Zachary Carey	John Cheney
Virginia Fletes	Michael Goffinet	Konrad King	Shannon Lay
Hosanna Loh	Wendi Mai	James McGovern	Michael Mellberg
Michael Merrill	Ramin Nahoraof	Amy Paradis	Keval Patel
Kathy Reed	Michelle Tyson	Thomas Udall	

March 19, 2015 Board Meeting Minutes

- *3. Approval of Change to License Status (*For Possible Action*):
Retired Status:
C. James Caulfield Joseph DeSplinter Stephany Gibbs Gregory Hiller
Ronald Hinxman William Rogers Bruce Wisan
Inactive Status:
Briene Eslinger Ryan Kucker Scott Snow
- *4. Approval of Finances (*For Possible Action*):
A. Treasurer's Report
- *5. Approval of Fictitious Name Use (*For Possible Action*):
A. Blue Chip Accounting LLC
B. Anchor CPA Firm
- *6. Approval of CPA Examination Scores – January/February 2015 Window
(*For Possible Action*)
- *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 the consent agenda items. Board Member Ralph Piercy abstained from voting on Applications for Certified Public Accountant for Michael Merrill.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

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 go into closed session to discuss grievance matters.

Upon resumption of the open session motion was made, seconded and carried to deny the individual and firm license renewal forms received in complaint matter N-14-6.

Motion was made, seconded and carried to close complaint matter N-14-8 based on resolution.

Motion was made, seconded and carried to issue a formal complaint in complaint matter S-14-17 based on failure to respond.

March 19, 2015 Board Meeting Minutes

Agenda Item 8 Continued:

Motion was made, seconded and carried to close complaint matter I-2015.002 based on lack of cause.

Motion was made, seconded and carried to close complaint matter I-2015.003 based on lack of cause.

Motion was made, seconded and carried to re-issue a Notice of Hearing in formal complaint matter R-14-2 against Michael DeLuca, for failure to comply with Peer Review requirements.

Motion was made, seconded and carried to close complaint matter F-13-10 based on the Firm's response and assurances made.

Motion was made, seconded and carried to close complaint matter F-14-6 based on the Firm's response and assurances made.

Motion was made, seconded and carried to close complaint matter F-2015.002 based on the Firm's response and assurances made.

Motion was made, seconded and carried to close complaint matter F-2015.003 based on the Firm's response and assurances made.

Motion was made, seconded and carried to close complaint matter F-2015.004 based on the Firm's response and assurances made.

- B. Board Review and Determination on Yaniv Jerassy Etzion Proposal to Remain a Shareholder of YJE & Company and Provide Tax Services to YJE & Company Clients and request for approval of new firm registration for Y.J. Etzion Inc. *(For Possible Action)*
Yaniv Jerassy Etzion, CPA **Appearance 9:00 AM**

Yaniv Jerassy Etzion, via teleconference call, was present to discuss the interpretation of the Board's hearing decision provisions. Various Firm structures were discussed with Mr. Etzion and what would comply with the Board's decision. Motion was made, seconded and carried to deny the new Firm registration application and proposed firm structure. Mr. Etzion will need to amend the application and resubmit it for approval. Board member Robert Anderson abstained from the vote.

- C. Board Disciplinary Hearing *(For Possible Action)*
Daniel Scarberry, CPA **Appearance 10:00 AM**

A hearing was held against Daniel Scarberry. Mr. Scarberry was not present for the disciplinary hearing as scheduled. Motion was made, seconded and carried to revoke the license of Daniel Scarberry.

March 19, 2015 Board Meeting Minutes

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

- A. Board Update on US Supreme Court Decision on N. C. Antitrust Case involving State Licensing Board

Legal Counsel, Karen Peterson discussed the US Supreme Court's decision in connection with the North Carolina Dental Board. The Board discussed the various aspects of the decision and how it may affect Boards of Accountancy.

- B. Legislative Update

Legal Counsel, Karen Peterson discussed current Bill drafts before the Legislature.

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

- A. NASBA Regional Director Focus Questions

Executive Director provided the Board with the NASBA focus questions. The Board provided applicable responses.

B. Updated Issue Brief on State Marijuana Laws & The CPA Profession
Executive Director provided the Board with the updated Issue Brief from the AICPA on the State Marijuana Laws.

- C. ALD Report – Nevada Participation

Executive Director provided the Board with the Accountancy License Database Report from NASBA. The report provides updated information on the Boards participation in the ALD.

- D. 2015 Board Meeting Schedule

Executive Director indicated that some Board Members have scheduling conflicts. The Board reviewed the current 2015 Board Meeting Schedule.

Agenda Item 11: Board Discussion and Review of Draft Proposed Regulation Changes and Disciplinary Procedures (*For Possible Action*)

Louis Ling provided a summary of the procedures and follow up from requested information at the Board's previous meeting. The Board discussed the proposed disciplinary procedures and will discuss again at their next meeting.

March 19, 2015 Board Meeting Minutes

Agenda Item 12: Board Review and Determination of Application for Certified Public Accountant (*For Possible Action*):
Patrick Thorne, Board Investigator appeared to discuss the following applications for Certified Public Accountant.

A. Dirk Florence

The Board reviewed the information provided in connection with the Application for Certified Public Accountant for Mr. Florence. Based on the information provided, motion was made, seconded and carried to approve the application for CPA licensure for Mr. Florence. The approval is subject to review of the experience and positive report from Board Investigator, Patrick Thorne.

B. Brenda Ford

The Board reviewed the information provided in connection with the Application for Certified Public Accountant for Ms. Ford. Based on the information provided, motion was made, seconded and carried to approve the application for CPA licensure for Ms. Ford. The approval is subject to review of the experience and positive report from Board Investigator, Patrick Thorne.

Agenda Item 13: Board Discussion of Experience Information

The Board was informed of an individual who has corresponded with Executive Director, and Board Investigator regarding our experience requirements and is seeking further clarification. The Board advised staff that the experience submitted did not appear as though it would qualify for a Nevada CPA license.

Agenda Item 14: Request Approval of Formal Complaints for Non-Payment of 2015 License Renewal Fee and Non-Compliance with the 2014 CPE Requirements for the Following Individuals (*For Possible Action*):

Motion was made, seconded and carried to issue a formal complaint against Wayne Reeves for failure to submit his 2015 license renewal and non-compliance with the 2014 CPE requirements.

Agenda Item 15: President's Report (*For Possible Action*)

Board President, Benjamin Steele discussed his attendance and important issues at the NASBA Board meeting in January, 2015.

Agenda Item 16: Next Board Meeting: May 21, 2015 Las Vegas, Nevada

C. **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.

D. **Adjournment**