

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

March 20, 2012

An open meeting of the Nevada State Board of Accountancy was called to order at 8:30 A.M. by President, Harry O. Parsons, on Tuesday, March 20, 2012 at Deloitte & Touche LLP, 3883 Howard Hughes Pkwy, Suite 400, Las Vegas, Nevada.

Board Members Present:

Harry O. Parsons, President
Felicia R. O'Carroll

Colleen M. Bacchus
Benjamin C. Steele

Glenn D. Bougie

Board Members Absent:

Lisa L. Milke, Secretary/Treasurer

Board Staff Present:

Karen Peterson, Counsel
Viki A. Windfeldt, Executive Director
Leslie C. Walsh, Board Coordinator

◆ ◆ ◆ ◆ CONSENT AGENDA ◆ ◆ ◆ ◆

Public Comment Section: In accordance with NRS 241.020 Public Comment will be taken prior to the beginning of the meeting.

Ronald Williams appeared to discuss his application for licensure. Mr. Williams asked the Board a variety of questions and received direction on the outstanding items required to complete his application.

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 17, 2012 Board Meeting Minutes *(For Possible Approval)*

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

Alexia Agrario	Mukwel Aiyuk	Marc Bencivenga	Melissa Bencivenga
James Colonna	Keith Curtis	April Deane	Katie Enochs
Alan Goldman	Dennis Larson	Jeffrey Mabry	Peter Magee
Mark May	Bart Peterson	Tom Rudenko	William Saylor
Milah Sutton	Katherine Tracy		

March 20, 2012 Board Meeting Minutes

- *3. Approval of Change to License Status *(For Possible Approval)*:
Inactive Status: Carol Schwann Samuel Reynal

Retired Status: Patrick Crofts Robert Elya Stephen Parish
Adrian Cole
- *4. Approval of Finances *(For Possible Approval)*:
A. Treasurer's Report
- *5. Approval of Fictitious Name *(For Possible Approval)*: Gaming Alliance Consultants LLC
- *6. Approval of CPA Examination Scores January/February 2012 *(For Possible Approval)*
- *7. No item scheduled

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve consent agenda 1-6. The following Board Members abstained from voting on Approval of Applications for Certified Public Accountant: Collen Bacchus for Marc Bencivenga, Melissa Bencivenga, Tom Rudenko, and Milah Sutton. Felicia O'Carroll for Keith Curtis.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

- 2. Approval of Applications for Certified Public Accountant – Non Appearance
(For Possible Approval)
Gregory Stamberger
Motion was made, seconded and carried to approve Mr. Stamberger's application with conditions.

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-11-5 based on a resolution between the parties.

Agenda Item 8 (Cont.)

Motion was made, seconded and carried to assign Board member Glenn Bougie as liaison to complaint matter S-12-2.

Motion was made, seconded and carried to assign Board member Glenn Bougie as liaison to complaint matter N-12-3.

Motion was made, seconded and carried to close N-12-2 based on lack of cause. Board member Glenn Bougie abstained from the vote. Board member Felicia O'Carroll was not present for the discussion and vote of this matter.

Motion was made, seconded and carried to close F-11-5 based on the previous closure.

B. Full Board Disciplinary Hearing:
John Rubino

Appearance 10:00 AM

The hearing was cancelled based on the following Stipulated Disciplinary Order provisions which were discussed in open session and approved by the Board: (1) Mr. Rubino's CPA Certificate be placed on probation for a period of 3 years; (2) any audits or reviews conducted during the three year probation related to or for Nevada entities or clients, clients or entities with home office Nevada addresses will be subject to a pre-release review conducted by a Nevada CPA pre-approved by the Board; (3) If Rubino relocates to Nevada and/or has an office in Nevada in the three year probation period, Rubino is to inform the Board of his Nevada contact information within thirty days of relocation to Nevada; (4) Rubino shall complete 24 hours of CPE in audit, review and compilation by 12/31/12 with proof of completion provided to the Board; (5) Rubino shall pay \$1,000 fine and \$880 attorneys' fees according to payment schedule; (6) If Rubino fails to comply with any of the terms and conditions of the stipulated order, the CPA Certificate shall be immediately revoked; (7) the Decision will be published in accordance with NAC 628.450.

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

A. NASBA Legal Counsel Conference Follow Up

Karen Peterson discussed several items that were reviewed at the NASBA Legal Counsel Conference.

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

A. NASBA Regional Directors Focus Questions

Executive Director provided the Board with the Regional Directors Focus Questions. The Board reviewed the questions and provided their responses for NASBA.

B. NASBA Nominating Committee Recommendations

The Board reviewed the information provided and discussed the various candidates.

C. NASBA Executive Director Conference Follow Up

March 20, 2012 Board Meeting Minutes

Executive Director provided the Board with information regarding the NASBA Executive Directors Meeting.

Agenda Item 10 (Cont.)

C. Amendment to Board CPE Administrative Procedure Policy
Executive Director will amend the CPE Administrative Policy to include additional information on individuals who are continuously late completing their required CPE.

E. Amendment to Public Accounting Experience Form
The Board discussed the Experience Form and directed staff to make the changes discussed.

Agenda Item 11: Board determination of requests for waiver of late filing penalties and/or CPE penalty fees associated with the 2012 license renewal
(For Possible Approval):

A. David Chan B. James Meier

The Board reviewed the requests of the above noted individuals in connection with the late filing of the 2012 License Renewal. Based on the information, motion was made, seconded and carried to deny the requests for waiver of late filing penalties based on lack of reasonable cause.

Agenda Item 12: Request approval of Formal Complaint for Non-payment of 2012 License Renewal Fee and Non-Compliance of the 2011 CPE requirement for the following individuals (For Possible Approval):

Paul Bibler	G. Keith Day	Ruth Donovan	Veronica Dye
Thomas Friel	Edward Halstead	Beverly Heldoorn	Karl Holley
Ralph Jorgensen	Shervin Khorramian	David Maatallah	Paul Palmer
Stacy Roeder	Russell Steele	Timothy Taylor	Jennifer VanDyne
Lorne Walker	Lawrence Wolfe		

Motion was made, seconded and carried to file formal complaints for non-payment of 2012 license renewal fee and non-compliance for the 2011 CPE requirements for the above licensees.

Agenda Item 13: This item removed from agenda

Agenda Item 14: President's Report (For Possible Approval)

President Harry Parsons informed the Board of items that NASBA is following closely.

Agenda Item 15: Next Board Meeting: May 15, 2012 Reno

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