

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

March 21, 2008

An open meeting of the Nevada State Board of Accountancy was called to order at 10:00 A.M. by President, Charles Morrison, on Friday, March 21, 2008 First Independent Bank, 5335 Kietzke Lane, Second Floor Conference Room, Reno, Nevada.

Board Members Present:

Charles A. Morrison, President	Patrick M. Thorne, Secretary/Treasurer	
Glenn D. Bougie	Felicia O'Carroll	Karen Wilkes
Kathy L. Zeller		

Board Members Absent: Sharon J. McNair

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 11, 2008 Board Meeting Minutes

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

Svetlana Balasky	Andrew Batt	Michael Biel	Daniel Bowen
David Boyce	Raymond Calvey	Mary Collins	R Cunningham
John Derrick	Suzanne Edwards	S. Eisenstark	Robert Friedl
Summer Gonzales	Paul Hartog	Pamela Hershey	Mark Hull
Christopher Itzen	Dong Wan Kim	David Leake	Robert Malinak
Michael McCarthy	Jennifer McCoy	Norman Mendoza	Teri Newman
T Nussbaum	Jason Olsen	Melanie Rollo	Troy Saccal
James Scheifley	Shannon Swaner	Christine Tonn	John Wall
Stacy Warren	Richard Wilcock	Lyndel Woodward	Craig Rosevear
Todd McKinnon			

- *3. Approval of Temporary Licensing Permits – Non Appearance

Joseph Silvestri	Aldo Gigliotti	Sarah Anderson	David Silver
Michael Abel	Martha DeVoe	Jan Woods	John Sizer
Mark Gerstle	Nicole Vogt	Richard Koo	Nicholas Fabozzi
C. Cirrincione	Jeffrey Cartisser	Ronald Bassge	George Maier
Anthony Coble	Joseph Jack	Ronald Soluri	Lori Benvenuto
Elisa Potikian	Petrus Theron	Mark Eitelgeorge	Joseph Patrick
Thomas Murphy	Richard Wilkens	Darren Epperson	Richard Harrick
Terrance Dillon	Dean Rodahl	Sheldon Berman	Mark Davis

March 21, 2008 Board Meeting Minutes

*3. Approval of Temporary Licensing Permit – Non Appearance (Cont.)

David Johnson	N. Loguercio	Brian Tunnelle	Mark Walker
Derek Criswell	Helen Adams	Marvin Friman	Donald Mikeska
C. Morrison	Mark Hayes		

*4. Approval of Change to License Status:

Susan B. Koning Scott Westover

*5. Approval of Finances:

A. Treasurer's Report

*6. Approval of attendance at NASBA Exam Conference May 19, 2008 Dallas TX

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve consent items 1-6. Board Member, Glenn Bougie abstained from voting on approval of Applications for Certified Public Accountant for Norman Mendoza, Melanie Rollo and Stacy Warren. Board Member, Karen Wilkes abstained from voting on approval of Application for Certified Public Accountant for Pamela Hershey. Board Members, Patrick Thorne and Felicia O'Carroll abstained from voting on approval of Application for Certified Public Accountant for Michael Biel.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 4: Approval of Change to License Status
Norman Richardson

This item was deferred to the next scheduled board meeting in order to obtain additional information.

Agenda Item 7: Approval of Fictitious Name Use
PG Business Growth Advisors & Certified Public Accountant LLC

This item was deferred to the next scheduled board meeting in order to obtain additional information.

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

Motion was made, seconded and carried to go into closed session to discuss grievance matters.

March 21, 2008 Board Meeting Minutes

Agenda Item 8 (Cont.)

Upon resumption of the open session motion was made, seconded and carried to close complaint matter N-07-5 based on resolution between the parties.

Motion was made, seconded and carried to close complaint matter S-08-2 based on lack of cause to proceed with further action.

Motion was made, seconded and carried to close non-licensee grievance matter SS-07-10 Bulmer & Associates based on compliance.

Agenda Item 8A. Recess into closed session for Full Board Disciplinary Hearings against the following individual:

A. Pierce Clifton **10:00 AM**

*8B. Reconvene into Open Session for Board Determination of the matters concerning the above named individual.

Motion was made, seconded and carried to revoke the CPA Certificate of Pierce Clifton based on his failure to comply with the CPE Administrative Complaint procedure which includes a penalty of \$850 for obtaining continuing education outside the required calendar year. The Board also assessed attorney's fees and costs incurred associated with the hearing held. The matter will be published in accordance with NAC.

Agenda Item 9: PCAOB Report Summary

Note: Pursuant to NRS 241.030 the Board may convene in closed session to consider the content, character, alleged misconduct and professional competence as provided within the reports as provided by the PCAOB.

The Board determined that no further information will be required under this agenda item.

Agenda Item 10: Report of Counsel

Legal Counsel Karen Peterson informed the Board that the lawsuit against the Board and Ms. Windfeldt for defamation has been resolved through an arbitration hearing in which the hearing officer did not find fault with the Board or Ms. Windfeldt.

Agenda Item 11: Report of Executive Director

A. NASBA Regional Director Focus Questions
Executive Director provided the Board with NASBA's Regional Director Focus Questions for their response and input. The Board provided responses to the questions for submission to NASBA.

B. Comment Request from NASBA CPA Licensing Committee
Executive Director provided information from NASBA CPA Licensing Committee requesting comments on the examination. The Board reviewed the information as provided.

Agenda Item 11 (Cont.)

C. AICPA Board of Examiners – Recommendation of Qualified Individuals
Executive Director provided information from the AICPA regarding qualified individuals to serve on the various committees. Board member Kathy Zeller recommended that the information be sent to Paulette Tandy and Jeanne Yamamura for their input.

D. Summary of NASBA Executive Director Conference
Executive Director summarized staff's attendance at NASBA's Executive Director Conference. Topics included mobility, enforcement, ALD, and general administrative topics.

E. Discussion Peer Review Implementation Procedures
Executive Director indicated that Peer Review Implementation Procedures are being developed by John Rhodes who will have them completed within the month. Information will be sent to the Board for review upon completion.

F. Board Member Appointment
Executive Director informed the Board of Mr. Parsons desire to be re-appointed to the Board. Mr. Parsons is interested in serving NASBA in his current capacity as Mountain Region Director for an additional term, however this would require that he currently serve as a Board Member.

G. NASBA Information
Executive Director informed the Board of the deadline to submit the Committee Interest Form to NASBA if there is an interest in committee involvement. In addition, information on the Treasury Committee was also provided to the Board.

Agenda Item 12: Board Approval of Employment Contract Extension for Jay Schmitt

Executive Director informed the Board that the Employment Contract for Jay Schmitt expires in March. The Board was updated on the current status of the Scanning Project as completed by Mr. Schmitt. Executive Director requested Board consideration to extend Mr. Schmitt's employment contract to include various Board projects and administrative tasks. The Board discussed the contract and motion was made, seconded and carried to approve the extension of Mr. Schmitt's employment contract for an additional year, retroactive to March 4, 2008. The contract will continue at the same rate of pay not to exceed more than 20 hours per week.

Agenda Item 13: Board Approval of Qualified Internal Audit Department Quality Review Report for the following agencies in connection with NAC 628.0624

A. Nevada System of Higher Education

The Board reviewed the report for the Nevada System of Higher Education as completed by Moss Adams LLP. In addition the Board was provided a letter from past Board Member Harry Parsons summarizing his attendance at the exit conference. Motion was made, seconded and carried to approve the Internal Audit Department Quality Review Report for the Nevada System of Higher Education.

March 21, 2008 Board Meeting Minutes

Agenda Item 14: Board Approval of Amended CPE Shortage Policy

Motion was made, seconded and carried to approve the amended CPE Shortage Policy as provided.

Agenda Item 15: Request Board Determination for Applications for CPA Certification:
A. Howard Fuller

The Board reviewed the additional information as provided for the CPA Application of Howard Fuller. Motion was made, seconded and carried to approve the CPA Application based on receipt of additional information requested by the Board.

Agenda Item 16: Board Review and Determination of Amended Language to Nevada Revised Statutes (NRS) Chapter 628.

The Board reviewed the suggested language amendments to Nevada Revised Statutes Chapter 628 for the upcoming 2009 legislative session. It has been advised that the Board submit two separate bills for legislative consideration. One bill to cover clean-up language and the other bill to cover the mobility initiative. The Board reviewed the information provided and made various suggested changes.

Motion was made, seconded and carried to support the mobility initiative with direction to draft language for the 2009 legislative session.

Agenda Item 17: Board Approval to Purchase Equipment – File Server

Executive Director provided information to the Board for consideration of purchasing a new file server. The new file server would meet the needs of the Board for the computer software upgrade of GL Suite from Version 4 to Version 5. In addition, the new server would provide more space and memory for expansion.

Motion was made, seconded and carried to approve the purchase of a new file server as requested for an amount up to \$10,000.

Agenda Item 18: Request Approval of Formal Complaint for Non-Payment of 2008 License Renewal Fee and Non-Compliance of the 2007 CPE requirement:

Robert Bledsoe	Barbara Burrer	Jennifer Dudley	L. Wade Fleming
Suzanne Haag	Lisa Haynes	Spencer Miller	Michael Murphy
Jay Quinn	Jennifer Rhodes	Nicholas Schiller	Greg Stamberger
John Williams			

Motion was made, seconded and carried to issue Formal Complaints against the above listed individuals for failure to obtain a 2008 License Renewal and non-compliance with the 2007 CPE requirements.

March 21, 2008 Board Meeting Minutes

Agenda Item 19: Board request waiver of penalty in connection with license renewal:
A. Nerisa Bridges

Motion was made, seconded and carried to deny the request of Nerisa Bridges for waiver of the late penalty in connection with the filing of her 2008 License Renewal. The denial was based on lack of cause to merit waiving the penalty as assessed.

Agenda Item 20: Report of President

No items were discussed under this agenda item.

Agenda Item 21: Public Comment **11:30 AM**

No items were discussed under this agenda item.

Agenda Item 22: Next Board Meeting: May 9, 2008 Las Vegas