

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
March 22, 2017

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, L. Ralph Piercy, March 23, 2017 at the offices of First Independent Bank, 5335 Kietzke Lane, 2nd Floor, Reno, Nevada.

Board Members Present:

L. Ralph Piercy, President	Nicola Neilon, Secretary/Treasurer
Steven Brockovich	Candace Johnson
Michael E. Davis	Brian Wallace

Board Members Absent: Robert Anderson

Board Staff Present:

Karen Peterson, 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 Board Meeting Minutes (*For Possible Action*)
- A. December 29, 2017 – Board/Society Legislative Committee Meeting
- B. January 18, 2017 – Board Meeting Minutes
- *2. Approval of Applications for Certified Public Accountant – Non Appearance (*For Possible Action*):
- | | | | |
|-----------------|---------------------|-------------------|---------------------|
| Geoff Bonar | Kathryn Branscombe | Mark Decarlo | Jeffrey Easton |
| Jessica Eiroa | Kaitlyn Etchegaray | Michael Gillmore | Michael Hansen |
| Hetty Hu | Cory Hurre | Steven Kelly | Stephanie Gunderson |
| Mark Krasner | Joel Martinez | Benjamin Mefford | David Myers |
| Dean Plummer | Christie Purcell | Charles Robertson | Vincent Rossi |
| Jason Scutt | Jeffrey Seid | Brian Seymour | Adam Strumeyer |
| Gavin Takeshita | Han Tao Tang | Campbell Troup | Pavlina Tsaryk |
| Brian Yu | Aaron Wojciechowski | | |

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- *3. Approval of Change to License Status (*For Possible Action*):

<u>Retired Status:</u>	Raymond Benetti	James Chalmers	Steven Drexler
	Walter Goddard	Leland Pace	Deborah Pierce
	Bruce Schapiro	Debra Thompson	Vickie Thorn
<u>Inactive Status:</u>	Judy May	Ronald Pierson	Heather Tryon
<u>Return Active:</u>	Janine Shapiro		
- *4. Approval of Finances (*For Possible Action*)
- *5. Approval of Fictitious Name Use (*For Possible Action*)
A. Las Vegas CPA Professionals
- *6. Nothing scheduled for this agenda item.
- *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 Brian Wallace abstained from voting on Applications for Certified Public Accountant for the following: Stephanie Gunderson and Campbell Troup.

◆ ◆ ◆ ◆ 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 close complaint matter I2016.013 based on lack of cause to proceed with further Board action.

Motion was made, seconded and carried to lack complaint matter I2017.001 based on lack of jurisdiction.

Motion was made, seconded and carried to close complaint matter I2017.003 based on lack of cause to proceed with further Board action.

Motion was made, seconded and carried to close complaint matter I2017.006 based on the complaint being withdrawn by the complainant.

The Board was advised that the license of Michael DeLuca, in complaint matter R14-2, was automatically revoked based on Mr. DeLuca's failure to comply with the probationary provisions of his stipulated agreement.

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Agenda Item 8 (Cont.)

- B. Board Review and Determination of request by L.L. Bradford & Co., CPAs for determination of peer review required in paragraph 11 of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order entered into with the Board on June 20, 2016 (*For Possible Action*)

Motion was made, seconded and carried to waive the peer review provision in paragraph 11 of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order entered into with the Board on June 20, 2016.

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

- A. Legislative Update

Board Counsel provided the Board with information relating to the various bills within the 2017 Legislative Session.

- B. Request Board approval for authorization for Board Staff, Legal Counsel, Board Officers and/or Board Lobbyist to take appropriate action concerning legislative matters during the 2017 Legislative Session

Motion was made, seconded and carried to authorize Board Staff, Legal Counsel, Board Officers and/or Board Lobbyist to take appropriate action concerning legislative matters during the 2017 Legislative Session.

- C. Board review and determination on proposed amendment to Nevada Society of CPAs legislative bill SB 129

The Board was advised of the testimony that was provided on the Society Firm Mobility Bill SB129. The Society proposed a compromise to place an effective date within the bill language for implementation on 1/1/2019. The Board Legislative Committee members agreed this would be a good compromise to give the Board additional time and comfort. The Board will be taking a “neutral” position in connection with the bill and will not be providing any additional opposing testimony.

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

- A. Board Approval of Extension of Employee Contract for Project Management of Software Modifications – Robert Stam

Executive Director requested an extension of the employee contract for continued support of the Board’s current software modifications. Motion was made, seconded and carried to approve an additional six months on this contract with a maximum of \$10,000.

- B. Board Approval of Additional Software Projects

Executive Director provided a summary of the software projects that are currently outstanding with our software provider and requested approval to pay escalation fees in order to implement these changes sooner. Motion was made, seconded and carried to approve \$20,000 for escalation fees.

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Agenda Item 10 (Cont.)

C. NASBA Draft Model Rules for Continuing Education

Executive Director provided the Board with information regarding the NASBA Draft Model Rules for Continuing Education. The Board reviewed the information and directed staff to request the redline version.

D. Peer Review Evolution

Executive Director provided the Board with information regarding the most recent draft of the Peer Review Evolution document. The Board discussed the changes and will review the draft again at their next Board meeting.

E. Draft Amendments to the Uniform Accountancy Act

Executive Director provided the Board with information regarding the proposed changes to the Uniform Accountancy Act. The Board reviewed the information provided and did not have any further comments.

F. Executive Director & Legal Counsel Conference Follow Up

Deputy Director provided a summary of the Executive Director conference. Additional information was also summarized from the report of the investigator that attended the Legal Counsel Conference.

G. Board Review Pre-Release Review Guidelines

Executive Director provided information regarding the draft Pre-Release Review Guidelines for Board consideration and approval. Board staff was directed to make additional changes and place this on the agenda for approval at the next Board meeting.

H. Board Member attendance at the Society Recognition Dinners.

Executive Director asked if there would be any Board Members that would be interested in attending the Society Newly Licensed CPA Recognition Dinners. Four Board members indicated they would be interested in attending the dinners.

Agenda Item 11: Request for Board Approval to Rescind Previous Revocation
(For Possible Action)

A. Stephanie Edmonds

Executive Director summarized the issues relating to the previous revocation of Stephanie Edmonds licensure based on lack of response to the Boards request for Peer Review Information. Ms. Edmonds has requested Board consideration to rescind the previous revocation based on compliance. Motion was made, seconded and carried to approve the request and reinstate the license of Ms. Edmonds.

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Agenda Item 12: Request Board Approval for Waiver of Late Renewal Filing
(For Possible Action)

A. Nirmal Kantebet

Board considered the request of Nirmal Kantebet for waiver of the late filing fee associated with her firm renewal. Motion was made, seconded and carried to deny the request based on lack of cause.

Agenda Item 13: Request Board Consideration of CPA Exam Scores
(For Possible Action)

A. Nadine Mansour

Board considered the request of Nadine Mansour to extend credit for expired exam scores taken as a New Hampshire exam candidate. Motion was made, seconded and carried to deny the request.

B. Armen Melik Babakhanov

Board considered the request of Armen Melik Babakhanov to extend credit for the FAR exam. Motion was made, seconded and carried to deny the request.

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

No items were discussed under this agenda item.

Agenda Item 15: Next Board Meeting: May 17, 2017 Las Vegas, Nevada

C. **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.

D. Adjournment