

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes

March 23, 2009

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 A.M. by President, Patrick M. Thorne, on Monday, March 23, 2009 at the First Independent Bank Building, 5335 Kietzke Lane, Second Floor, Reno, Nevada.

Board Members Present:

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

Board Members Absent:

Colleen M. Bacchus

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 16, 2009 & March 2, 2009 Board Meeting Minutes
- *2. Approval of Applications for Certified Public Accountant – Non Appearance

Janet Buckley	Jason Bullard	Megha Chavda	Wade Christiansen
Teresa Dieguez	Nicky Dooley	Kimberly Frushon	Barbara Heaton
Dean Irvine	Jeffery Johnson	Jay Mangel	Tiffany McBride
Daniel McClean	Michael Nelson	Shannara Nimmer	Roger Osborn
Stephanie Pulido	David Sipes	Bryan Smith	Kevin Smith
Talon Stringham	Abram Swensen	David Thompson	Tara Woody
Susanna Yoo	Scott Young		
- *3. Approval of Temporary Licensing Permits – Non Appearance

Kenneth Tratner	Robert Morgan	John Sizer	Daniel Wallace
Barry Eden	Christine Taylor	Richard Avellone	Neil Falken
Lena Combs	Joseph Silvestri	Brian Shull	Eric Rasmussen
Karen Linn	Frederick Reiss	Donald Cullen	Darren Epperson
Sheldon Berman	Tiago Girao	Michael Tom	Daryl Luna
Mark Eitelgeorge	Chad Averill	Derek Criswell	Nancy Young
E. Dalmacio	Elisa Potikian	Timothy Johnson	Ray Ellison
Mark Lucht	E. McSweeney	Danny Wallace	Lionel Deschamps

March 23, 2009 Board Meeting Minutes

Consent Agenda 3 (Cont.)

Mark Hayes	Louis Gutberlet	Steven Tweedlie	D. Braunsteiner
Robert Churchman	Marvin Friman	Joel Van Cott	Troy Nilson
Mike Thielman	William Powers	Vlado Vucicevic	Tullus Miller
David Yankee	Jon Hermanson	John Ruddell	John Van Trigt
Kevin Holmes	Todd Chisholm		

- *4. Approval of Change to License Status:
Retired Status: Leon Flinders
Return Active: Dan Myers
Terry Hoffman
- *5. Approval of Finances:
A. Treasurer's Report
- *6. Approval of Fictitious Name Registration
A. Circa Business Consulting Ltd.
- *7. Approval of staff attendance at the NASBA Executive Director Conference March 14 – 18, 2009, Jacksonville Florida.

The consent agenda and supporting documents were reviewed by the Board. Motion was made, seconded and carried to approve consent items 1-7. Board Members Patrick Thorne and Felicia O'Carroll abstained from voting on approval of Applications for Certified Public Accountant for Michael Nelson and Kevin Smith. Board Member Glenn Bougie abstained from voting on the Application for Certified Public Accountant for Bryan Smith.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

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.

Upon resumption of the open session motion was made, seconded and carried to close complaint matter S-08-9 based on the complainant's lack evidence to substantiate allegations within complaint matter.

Motion was made, seconded and carried to close complaint matter N-08-12 based on the matter considered to be a fee dispute.

March 23, 2009 Board Meeting Minutes

Agenda Item 8 (Cont.)

Motion was made, seconded and carried to close complaint matter N-09-1 based on the matter considered to be a fee dispute.

Motion was made, seconded and carried to close complaint matter S-08-3 based on resolution between the parties.

Board member, Colleen Bachus was assigned as liaison in complaint matter S-09-1.

Board member, Glenn Bougie was assigned as liaison in complaint matter S-09-3.

Motion was made, seconded and carried to issue formal complaint against Gary Porter based on the information provided on his license renewal concerning action taken by the California Board of Accountancy.

Motion was made, seconded and carried to close the following non-licensee complaint matters:

SS-08-8	Regina Resch
SS-08-11	Susan Eisenberg

Agenda Item *8A. Recess into closed session for a Full Board Disciplinary Hearing against Rodney Lampson.

Motion was made, seconded and carried to go into closed session to conduct a full board disciplinary hearing against Rodney Lampson.

Agenda Item *8B. Reconvene into Open Session for Board Determination of the matter concerning Rodney Lampson.

Upon resumption of the open session, motion as made, seconded and carried to revoke the CPA license of Mr. Lampson for failure to respond to the Board's disciplinary complaints and investigation. In the event Mr. Lampson should seek relicensure, the Board assessed a fine of \$5,000 plus attorney's fees and costs in connection with the hearing held. The decision of the Board will be published in accordance with NAC 628.450.

Agenda Item 9: Report of Counsel

Legal Counsel, Karen Peterson provided a summary of the current Legislative Session including the common community interest bills. The Board provided suggested language to Senator Schneider in connection with SB183 that indicates which engagements require the services of a licensed CPA.

Motion was made, seconded and carried to approve the recommended language to section 23 of SB183.

Agenda Item 9 Con't

Motion was made, seconded and carried to oppose AB442 that prohibits Boards from hiring lobbyists.

Motion was made, seconded and carried to give Patrick Thorne, Glenn Bougie, Karen Peterson, and Viki Windfeldt discretion to make day to day decisions based on the legislative process, in the Board's best interest.

Agenda Item 10: Report of Executive Director

A. NASBA Regional Director Focus Questions

The Board reviewed NASBA's Regional Director Focus Questions and provided Executive Director appropriate responses.

B. NASBA CLEC Committee Letter

The Board reviewed the information provided by the NASBA CLEC Committee, however did not have any responses at this time.

C. IRS Tax Treatment of Board Members

The Board discussed the matter of IRS determination if Board Members should be considered employees of the Board by definition. The Board determined that 1099s should be issued to all Board members starting in 2009. The Board directed staff to amend language within the Board's Finance Policy to include the 1099 procedures.

D. Discussion of Legislative Bills and any proposed amendments

Sharon Uithoven and Mike Davis of the Nevada State Board of Accountancy came forward to discuss various Legislative Bills including the Boards bill due for Committee Introduction today.

E. List of Proposed changes to Nevada Administrative Code

This item was deferred until the May 5, 2009 meeting.

F. NASBA Nominating Committee Request for positions

Motion was made, seconded and carried to support Harry Parsons as Mountain Regional Director and Patrick Thorne as Nominating Committee member.

Agenda Item 11: Request Approval of Formal Complaint for Non-Payment of 2009 License Renewal Fee and Non-Compliance of the 2008 CPE Requirement for the following individuals:

Arthur Baker	Barbara Burrer	Glenn Carew	William Conlon
Terry Cypher	Julio DeLeon	Robert Fink	Edward Halstead
Allison Johnston	Timothy Koch	Lawrence LaFleur	Eugene Laughton
William Layman	Jerry Lehman	Michael Litchfield	Randy Lund
Elizabeth Mercier	Robert Mohler	Mark Murphy	Thomas Norris
Christopher Pizzo	Alba Prato	Craig Robinson	Charles Sandefur
James Scheifley	Nigel Shepherd	Douglas Smith	Kelly Tate
Brandon Tran	Jennifer Wagner		

Agenda Item 11 Con't

Motion was made, seconded and carried to file formal disciplinary complaints against the above listed individuals for failure to provide 2009 license renewal fees and 2008 continuing education. Felicia O'Carroll was assigned as Hearing Officer and abstained from the vote.

Agenda Item 12: Board request waiver of penalty in connection with license renewal:

A. Kurt Hunsberger

Motion was made, seconded and carried to deny the request of Kurt Hunsberger based on lack of reasonable cause.

B. Sharon Cowburn

Motion was made, seconded and carried to deny the request of Sharon Cowburn based on lack of reasonable cause.

C. Latiff Chagpar

Motion was made, seconded and carried to deny the request of Latiff Chagpar based on lack of reasonable cause.

Agenda Item 13: Board request consideration to change license status from Revoked/Non-Pay: Patrick Colebank

The Board reviewed the request of Patrick Colebank for consideration to change status of previous revocation. Motion was made, seconded and carried to deny the request of Mr. Colebank to change his status from Revoked/Non-Pay based on lack of reasonable cause.

Agenda Item 14: Board request consideration and determination of prior criminal conduct: Chad Davidson

This item was deferred to the next board meeting for further information.

Agenda Item 15: Board request Approval of Contracts:

A. Fred Hillerby, Hillerby & Associates – Lobbyist

Motion was made, seconded and carried to approve the contract for lobbyist services as provided.

B. Bonnie Houldsworth, CPA – Peer Review Coordinator

Motion was made, seconded and carried to approve the contract for Bonnie Houldsworth as provided.

C. Jay Schmitt – Scanning & Misc Projects

Motion was made, seconded and carried to approve the contract for Jay Schmitt subject to additional information from legal counsel.

D. Allison Mackenzie et al – Karen Peterson - Legal

Motion was made, seconded and carried to approve the contract for legal services as provided.

March 23, 2009 Board Meeting Minutes

Agenda Item 16: Board request Approval of Check Scanning Service & Equipment

Board staff provided the Board with information on check scanning services and equipment. The Board reviewed the information and motion was made, seconded and carried to approve the request as provided, not to exceed \$1,200 per year. The Board directed staff to include the processing of checks and credit cards to the Board's Finance Policy.

Agenda Item 17: Board Recognition of John Rhodes retirement from Board of Accountancy **Appearance 11:30 AM**

The Board of Accountancy recognized John Rhodes Jr., CPA for his 30 years of service to the Nevada State Board of Accountancy. Mr. Rhodes served as a Board Member from 1978 to 1984 and during his time on the Board acted as Board President for a two year term from 1981 & 1982. After his term as a Board Member, Mr. Rhodes was a contracted employee of the Board to coordinate the Practice Enhancement Program, conduct individual review of candidate experience and Investigate Board Disciplinary matters as assigned.

Mr. Rhodes provided 30+ years of untiring service, unwavering standard of excellence, dedication and inspired leadership. Mr. Rhodes loyalty and friendship will long be remembered.

Agenda Item 18: Board consideration and approval for use of Accounting term in name of firm:

A. Professional Institute of Technology & Accounting

The Board reviewed the information provided requesting use of the term "Accounting" within the organizations name. Based on the information provided, motion was made, seconded and carried to deny the use of the name Professional Institute of Technology & Accounting. The Board suggested that the term "software" or "training" be added to the name so it would not be misleading.

Agenda Item 19: Board consideration to extend exam credit: Diwata Uy

The Board reviewed the request of Diwata Uy to extend her examination credit. Motion was made, seconded and carried to approve the request of Diwata Uy based on reasonable cause.

Agenda Item 20: Report of President

The Board discussed the upcoming personnel evaluation. Staff was directed to the Board provide benchmark information along with the evaluation forms.

Agenda Item 21: Public Comment 1:00 PM
No items were discussed under this agenda item.

Agenda Item 22: Next Board Meeting: May 5, 2009