

NEVADA STATE BOARD OF ACCOUNTANCY  
Minutes  
March 23, 2016

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 A.M. by President, Robert C. Anderson, March 23, 2016 at the offices of Snell & Wilmer, 3883 Howard Hughes Pkwy, Suite 1100, Las Vegas, Nevada.

Board Members Present:

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

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 January 20, 2016 Board Meeting Minutes *(For Possible Action):*
- \*2. Approval of Applications for Certified Public Accountant – Non Appearance *(For Possible Action):*

Anthony Aguila	Jennifer Chew	Joseph Cowee	Robert Dworkin
William English	Karen Gilbertson	Michelle Gu	Byeollee Han
William Hayes	Erika Hoppe	Brian Kemper	Eunmi Kim
Summer Lozano	Natalia Mankova	Kyle McNamara	William Neumann
Donald Noe	John Peak	Brittni Pearson	Jacob Peterson
Jarick Poulson	Sharon Navizadeh	Sera Rowley	C. Saccucci
Eric Seneff	Thomas Shannon	Adam Smith	Zachary Swarts
Jeffrey Webb	Mayra Weidner	Madison Piazza	

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

Retired Status:

Marvin Birnbaum	Nelda Bruce	Janice Farmer	Ted Hall
Martha Stephens	Anthony Vickers	Ronald Zideck	

Inactive Status:

Ashley Kumar	Keith Pierce	Julie Stratton	
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\*4. Approval of Finances (*For Possible Action*):

A. Treasurer's Report

\*5. Approval of Fictitious Name Use (*For Possible Action*):

- A. Beta Consultants LLC
- B. Shield Audit Services LLC
- C. BlueBird CPAs LLC

\*6. Approval of CPA Examination Scores – January/February 2016 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 Eunmi Kim.

◆ ◆ ◆ ◆ 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 close complaint matter I-2015.14, Fred England based on the request for Board reconsideration being cancelled by Mr. England.

Motion as made, seconded and carried to close complaint matter I-2015.23 based on lack of cause to proceed with further Board action.

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Agenda Item 8 (Cont.)

It was noted that based on non-compliance in complaint matter I-2015.001, John (Jack) Dolan's CPA license and Jack Dolan & Associates CPAs APC's Firm license was automatically revoked.

Motion was made, seconded and carried to issue formal complaints for Non-Payment of 2016 License Renewal Fees and Non-Compliance with the 2015 CPE requirements for the following individuals and firms:

Derek Anderson	Mark Belfance	Nathan Burt	Patrick Curley
Sheila Ildefonso	Rosalina Kantor	Paul Michels	Corey Moody
Matthew Thebeau	Gregory Wiens	David Williams	Eric Woolery
Gino Mauriello & Co.	Thebeau & Associates, Ltd.		

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

NL-2015.001	Suzanne Herring
NL-2016.002	Jeff High
NL-2016.003	Tax Liability Consulting
NL-2016.004	Sonja Torralva

- B. Review and action on request by Mark A. May for reconsideration of Board's disciplinary decision issued February 5, 2016. *(For Possible Action)*

Board Legal Counsel summarized the request of Mark May for reconsideration of the Board's disciplinary decision issued February 5, 2016. Motion was made, seconded and carried to grant Mr. May a new hearing to be held in front of a hearing officer.

- C. Discussion and action on appointment of members to the Board's standing investigative committee established by Section 25 of LCB File No. R117-15 Regulations. *(For Possible Action)*

The Board was advised that a formal motion would be needed to appoint the members to the standing investigative committee following the legislative approval of R117-15 Regulations. Motion was made, seconded and carried to appoint the following individuals to the enforcement/investigative committee, contingent upon the Legislative Counsel Bureau's approval of the regulations scheduled for April 4, 2016:

Nicola Neilon, CPA Board Member  
Patrick Thorne, CPA Board Investigator  
Glenn Bougie, CPA Board Investigator  
Harry Parsons, CPA Board Investigator  
Karen Peterson, Board Legal Counsel  
Viki Windfeldt, Board Executive Director

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

Louis Ling, Board Counsel joined the meeting via conference call to update the Board on legal matters.

Karen Peterson, Board Counsel discussed a letter received from the Attorney General's office that outlined various services they can provide the Board.

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

A. Board discussion of proposed 2017 legislative statute changes. Executive Director provided the Board with draft proposed statute language for the 2017 legislative session. The language is primarily to clean-up a variety of sections of the regulations. The Board was informed that additional language will be included following the Legislative Committee's review. The Board reviewed the language and provided feedback for some modifications. Motion was made, seconded and carried to approve the clean-up portion of the proposed statute changes.

B. NASBA Focus Questions  
Executive Director provided the Board with the NASBA Focus Questions. The Board provided responses to the various questions for submission to NASBA.

C. Board review of required language on applications/renewals.  
Executive Director provided the Board with information regarding the required language for the Board's applications and renewals. The Board reviewed the information provided and updated the forms to include the required language.

D. Department of Labor Information Update.  
Executive Director provided the Board with statistical information in connection with the data received from the Department of Labor. The data provided information on how many Employee Benefit Plan Audits were performed in Nevada. Board staff sent letters to the firms that were not registered with the Board. In addition, Board staff reviewed a sample of firms to identify if satisfactory peer review had been completed.

E. Office / Staff Update Information.  
Executive Director provided the Board with information regarding staff employment to provide the State Board of Podiatry with administrative assistance. The Board was assured that the time spent on Podiatry matters would not interfere or take place during Accountancy Board time;

The Board retreat scheduled for May 17, 2016 has been canceled and the Board meeting scheduled for May 18, 2016 has been rescheduled to take place on May 17, 2016.

Executive Director provided an update of the NASBA Executive Director/Legal Counsel conference that was attended by Board staff.

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Agenda Item 11: Report of the Joint Board and Society Legislative Committee  
(*For Possible Action*)

Executive Director summarized the meeting of the joint Board and Society Legislative Committee that took place via teleconference on March 9, 2016. Board Members Brian Wallace and Ralph Piercy also provided feedback regarding the call.

Agenda Item 12: Board consideration of waiver of late and/or CPE penalties based on personal hardship (*For Possible Action*)

Motion was made, seconded and carried to deny the requests for waiver of the CPE penalties for Joya Frisco and Steven Drexler.

Motion was made, seconded and carried to approve the request of Mark Shonnard for waiver of the CPE penalties based on evidence of medical hardship.

The Board will be changing the CPE waiver policy to allow the waiver once every 5 years.

Agenda Item 13: Board discussion and review of approved Foreign Credential Evaluators (*For Possible Action*)

Executive Director provided the Board with information regarding foreign credential evaluators. The Board discussed the current providers and motion was made, seconded and carried to approve only the following foreign credential evaluators as of July 1, 2016: Foreign Academic Credential Service (FACS), Josef Silney & Associates, and NASBA International Evaluation Services.

Agenda Item 14: Review and determination regarding Stipulated Settlement and Release Agreement in Michael J. Cane v. Nevada State Board of Accountancy (Nevada Dist. Ct. Case No 3:15-CV-00569) (*For Possible Action*)

Louis Ling, Board Counsel joined the meeting via teleconference at 10:00 AM and provided an update as to the above noted case. Based on the information provided, motion was made, seconded and carried to approve the Stipulated Settlement and Release Agreement in Michael J. Cane v Nevada State Board of Accountancy. Board member, Ralph Piercy abstained from the vote.

Agenda Item 15: President's Report (*For Possible Action*)  
Nothing was discussed under this agenda item.

Agenda Item 16: Next Board Meeting: May 17 &18, 2016 Reno, 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