

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
May 15, 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, May 15, 2012 at First Independent Bank, 5335 Kietzke Lane, 2nd Floor Conference Room, Reno, Nevada.

Board Members Present:

Harry O. Parsons, President	Lisa L. Milke, Secretary/Treasurer
Colleen M. Bacchus	Glenn D. Bougie
Felicia R. O'Carroll	Benjamin C. Steele

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.

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

- *1. Approval of March 20, 2012 Board Meeting Minutes *(For Possible Approval)*.
- *2. Approval of Applications for Certified Public Accountant – Non Appearance *(For Possible Approval)*

Darin Christensen	Emily Cirricione	Marc Clayton	Asta Dominguez
Donna Gagnon	Mary Gervie	Angelique Gonzalez	Curt Haralson
Henry IP	Thomas Milner	Angela Neff	Elisabeth Nelson
Stacy Ross	Stephen Secor	Jenny Ting	Julie Transue
D. Tyson Walker	Ronald Withaeger	Teresa Yuan	
- *3. Approval of Change to License Status *(For Possible Approval)*:

Inactive Status:	Jordan Lietz
Retired Status:	Lorne Walker
Return Active Status:	Kathleen Kidd
- *4. Approval of Finances *(For Possible Approval)*:
 - A. Treasurer's Report
- *5. Approval of Fictitious Name *(For Possible Approval)*:
 - A. Accounting Professionals of Northern Nevada

May 15, 2012 Board Meeting Minutes

- *6. Approval of Board Member and Staff Attendance at the NASBA Western Regional Conference June 27-29, 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: Colleen Bacchus for Donna Gagnon, Henry IP, Jenny Ting, D. Tyson Walker; Felicia O'Carroll for Elisabeth Nelson.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Motion was made, seconded and carried to approve the March 20, 2012 Board Meeting Minutes with the proposed changes.

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 N-09-4, Gary Porter, based on compliance with stipulated agreement provisions.

Motion was made, seconded and carried to close complaint matter S-11-1, C. Dean Homayouni, based on compliance with stipulated agreement provisions.

Motion was made, seconded and carried to close complaint matter S-11-11 based on lack of cause. Liaison Harry Parsons abstained from the vote.

Motion was made, seconded and carried to close complaint matter N-12-1 based on lack of cause. Liaison Ben Steele abstained from the vote.

Motion was made, seconded and carried to close complaint matter S-12-3 based on resolution of the matter. Liaison Glenn Bougie abstained from the vote.

Motion was made, seconded and carried to close complaint matter N-12-4 based on resolution of the matter.

May 15, 2012 Board Meeting Minutes

Agenda Item 8 (Cont.)

Motion was made, seconded and carried to close complaint matter S-12-5 based on lack of cause.

Motion was made, seconded and carried to close complaint matter N-12-5 based on lack of cause.

Motion was made, seconded and carried in complaint matter S-12-2 Ricardo Gonzalez to file a formal complaint based on allegations pertaining to issues identified during the preparation of a tax return. Liaison Glenn Bougie abstained from the vote.

Motion was made, seconded and carried in complaint matter N-12-3 Allan Rosenthal, to file a formal complaint based on allegations pertaining to lack of due professional care. Liaison Glenn Bougie abstained from the vote.

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

A. Board discussion of Governor Executive Order for Military Reciprocity
Legal Counsel discussed the Governor's Executive Order regarding Military Reciprocity. Counsel indicated that there needed to be minor amended language submitted to the Governor's office by the deadline of June 30, 2012.

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

A. NASBA Director at Large support
Executive Director provided the Board with request for Board support in the Director At Large position of NASBA. The Board discussed the request and will not be supporting anyone at this time.

B. NASBA Peer Review Oversight Committee Information
Executive Director provided the Board with information received from NASBA regarding the Peer Review oversight program. The Board discussed the need for oversight of the peer review program and directed staff to obtain more information from NASBA on the implementation process.

C. Board Approval of Amended CPE Policy
Executive Director provided the Board with amended language to the CPE Policy. The proposed language provides for Board action against individuals that have been behind in their CPE for three or more years. Motion was made, seconded and carried to approve the amended language to the CPE policy with the proposed changes.

D. Preparation of Legislative Session
Executive Director and Counsel provided the Board with information pertaining to the upcoming legislative session. The Board determined that no proposed language changes will be submitted to the legislature during the 2013 session.

E. Preparation of Regulatory Amendments
Executive Director and Counsel provided the Board with the list of proposed regulation amendments. The Governor's office has lifted the regulatory freeze and the Board is able to clean up the regulatory language. The Board reviewed the list of items for possible amendments.

May 15, 2012 Board Meeting Minutes

Agenda Item 11: Recommendation of Hearing Officer based on the hearings held for Non-Payment of 2012 License Renewal Fee and Non-Compliance of the 2011 CPE Requirement: *(For Possible Approval)*:

Motion was made, seconded and carried to revoke the CPA license of the following individuals for failure to obtain the required CPE and obtain a permit to practice. Hearing Officer Felicia O'Carroll abstained from the vote.

Paul Bibler G. Keith Day David Maatallah Stacy Roeder
Timothy Taylor Lawrence Wolfe

Motion was made, seconded and carried to dismiss the following complaints based on compliance *(For Possible Approval)*:

Veronica Dye Edward Halstead Karl Holley Ralph Jorgensen
Russell Steele Jennifer VanDyne

Motion was made, seconded and carried to dismiss the following complaints based on change in license status of the CPA Certificate *(For Possible Approval)*:

Voluntary Surrender: Ruth Donovan Shervin Khorramian
Retired Status Lorne Walker

Agenda Item 12: Board request for extension of time toward previously passed portion of the CPA Examination based on personal hardship *(For Possible Approval)*:
A. Antonio Ghaleb B. Greg Free

The Board reviewed the requests of the above individuals for extension of time in connection with the CPA Examination. Based on the information provided, motion was made, seconded and carried to deny the requests of Antonio Ghaleb and Greg Free.

Agenda Item 13: Board approval of Individual Review of Experience Reports provided by Patrick Thorne, CPA for the following individual *(For Possible Approval)*:
A. Magdalena Cleveland

The Board reviewed the Individual Review of Experience Report for Magdalena Cleveland as provided by Patrick Thorne, CPA. Motion was made, seconded and carried to approve the report as provided.

Agenda Item 14: Board approval of application for CPA Certification *(For Possible Approval)*:
A. Jason Barney

The Board reviewed the application for CPA Certification for Jason Barney. Based on the information provided, motion was made, seconded and carried to approve the application.

May 15, 2012 Board Meeting Minutes

Agenda Item 15: Board Approval of Contracts for the following *(For Possible Approval)*:

A. Jay Schmitt – Employment Agreement

Motion was made, seconded and carried to approve the Employment Agreement for Jay Schmitt as provided.

B. David Morgan – Independent Contractor

Motion was made, seconded and carried to approve the Independent Contractor for David Morgan, CPA as provided.

C. Patrick Thorne, CPA – Independent Contractor

Motion was made, seconded and carried to approve the Independent Contractor for Patrick Thorne, CPA as provided.

D. Allison Mackenzie et al – Legal Counsel

Motion was made, seconded and carried to approve the Contract for Legal Services for Allison Mackenzie et al, for an additional three years.

E. Kohn Colodny LLP – Audit Services

Motion was made, seconded and carried to approve the Contract for Audit Services for Kohn Colodny LLP for an additional three years.

F. Hillerby & Associates - Lobbyist

Motion was made, seconded and carried to approve the Contract for Lobbyist Services for Hillerby & Associates through December 31, 2013.

Agenda Item 16: Board Staff Personnel Performance Review *(For Possible Approval)*

The Board reviewed the information provided by Glenn Bougie in connection with the review process of Board staff. Motion was made, seconded and carried to approve the following salaries:

Executive Director, Viki Windfeldt	\$105,000
Board Coordinator, Leslie Walsh	\$68,200

Agenda Item 17: Election of Board Officers *(For Possible Approval)*

Election of Officers for the Nevada State Board of Accountancy was held. Nominations were opened for President. Colleen Bacchus was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Colleen Bacchus will be elected by acclamation. The record reflects Colleen Bacchus as President of the Board for a one-year term effective July 1, 2012 – June 30, 2013.

Nominations were opened for Secretary/Treasurer. Lisa Milke was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Lisa Milke will be elected by acclamation. The record reflects Lisa Milke as Secretary/Treasurer of the Board for a one-year term effective July 1, 2012 – June 30, 2013.

May 15, 2012 Board Meeting Minutes

Agenda Item 18: President's Report *(For Possible Approval)*

President Harry Parson's discussed Ken Bishop's roll at NASBA and his commitment to support the Boards.

Agenda Item 19: Next Board Meeting: July 17, 2012 Las Vegas

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