

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes
May 16, 2013

An open meeting of the Nevada State Board of Accountancy was called to order at 8:00 A.M. by President, Colleen M. Bacchus, on Thursday, May 16, 2013 at the offices of Snell & Willmer, 3883 Howard Hughes Pkwy, Suite 1100, Las Vegas Nevada.

Board Members Present:

Colleen M. Bacchus, President	Lisa L. Milke, Secretary/Treasurer	
Robert C. Anderson	Glenn D. Bougie	Felicia R. O'Carroll
Harry O. Parsons	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 19, 2013 Board Meeting Minutes
(For Possible Approval):
- *2. Approval of Applications for Certified Public Accountant – Non Appearance
(For Possible Approval):

Emil Adamowicz	Gail Antonio	Brooke Blake	Christopher Benson
Cameron Calder	Andrew Cashin	Bo Ram Cho	Jae Gianelloni
Radlee Iverson	Robert Martindale	Christopher Mays	Clifford Olsen
Tony Rose	Jing Ruan	Muhammad Saleemi	
Angelique Siegfried	Alaina Tan	Anna Yakimchenkova	
- *3. Approval of Change to License Status (For Possible Approval):
Retired Status: Edward Arteaga James Pulsipher Georgia Szabo
- *4. Approval of Finances (For Possible Approval):
A. Treasurer's Report
- *5. Approval of Staff and Board attendance at NASBA Regional Meeting
(For Possible Approval):

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- *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 consent agenda items 1-5. The following Board Member abstained from voting on Approval of Applications for Certified Public Accountant: Colleen Bacchus for Emil Adamowicz, Gail Antonio, Jae Gianelloni, Christopher Mays, Clifford Olsen, Angelique Siegfried.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

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 approve the request of Julie Clifford for release from the Stipulated Agreement Provisions based on compliance.

Motion was made, seconded and carried to close complaint matter S-12-1, Clifford Leiker due to voluntary surrender of license under threat of disciplinary action.

Motion was made, seconded and carried to file a formal complaint in matter S-13-1. Board liaison Robert Anderson abstained from the vote.

Motion was made, seconded and carried to close complaint matter S-13-3 based on withdrawal of the complaint. Board liaison Robert Anderson abstained from the vote.

Motion was made, seconded and carried to dismiss complaint matter N-13-1 based on lack of cause. Board liaison Glenn Bougie abstained from the vote.

Motion was made, seconded and carried to close complaint matter N-13-3 based on resolution.

Motion was made, seconded and carried to dismiss complaint matter N-13-4 based on lack of cause. Board liaison Glenn Bougie abstained from the vote.

Motion was made, seconded and carried to file a formal complaint in matter R-13-1.

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Agenda Item 8 (Cont.)

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

- SS-13-2 Jeffrey Casey
- SS-13-4 Steven Kalt
- SS-13-5 Craig Gerbert/JDS Tax & Financial Solutions
- SS-13-8 Harry Randolph/Finance Express
- SS-13-7 Noel Murray based on Voluntary Surrender

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

A. Legislative Update

Legal counsel provided the Board with an update of the legislative session and the bills that might have an impact to the Board.

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

A. AICPA Ethics Codification

The Executive Director provided information regarding the AICPA Ethics Codification exposure draft. Board member Harry Parsons also provided additional information in connection with the exposure draft and considers the changes an improvement.

B. Business Card Issues

The Executive Director provided the Board with a business card that might have raised improper advertising issues. It was noted that the Board does not have jurisdiction over types of matters where individuals are not licensed CPAs but are members of the AICPA.

C. Board Member Appointments

The Executive Director advised the Board that a letter of support has been sent to the Governor's office for the re-appointment of Board Member Ben Steele. In addition, the Society is looking for names to submit for the expiring terms of Board Members Glenn Bougie and Felicia O'Carroll.

D. Board 100 Year Anniversary

The Executive Director provided the Board with information with the Boards 100 Year Anniversary on March 24, 1913.

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Agenda Item 11: Recommendation of Hearing Officer based on the hearings held for Non-Payment of 2013 License Renewal Fee and Non-Compliance of the 2012 CPE Requirement: *(For Possible Approval)*:

Gina Bloomfield Irving Steinberg Paul Street

Motion was made, seconded and carried to approve the recommendation and Revoke the CPA license of the above noted individuals. Hearing Officer Felicia O'Carroll abstained from the vote.

Recommendation to dismiss the following complaints based on change in license status of the CPA Certificate *(For Possible Approval)*:

Voluntary Surrender:	Richard Breidenbach	Charles Flory
	Stephen Masterson	Tiffany McBride
	Sandra Ryan	Sally Understein
Retired Status	James Pulsipher	Georgia Szabo

Motion was made, seconded and carried to dismiss the complaints of the above noted individuals based on change in license status. Hearing Officer Felicia O'Carroll abstained from the vote.

Agenda Item 12: Board Staff Personnel Performance Review *(For Possible Approval)*

The Board reviewed the information provided by Board Secretary Treasurer Lisa Milke in connection with the review process of Board staff. Board staff was provided with a review and evaluation and motion was made, seconded and carried to approve the recommended salary structure.

Agenda Item 13: Election of Board Officers *(For Possible Approval)*

Election of Officers for the Nevada State Board of Accountancy was held. Nominations were opened for President. 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 President of the Board for a one-year term effective July 1, 2013 – June 30, 2014.

Nominations were opened for Secretary/Treasurer. Benjamin Steele was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Benjamin Steele will be elected by acclamation. The record reflects Benjamin Steele as Secretary/Treasurer of the Board for a one-year term effective July 1, 2013 – June 30, 2014.

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

The July Board meeting was changed to July 18, 2013 in Reno.

Agenda Item 15: Next Board Meeting: May 24, 2013 Reno, NV

◆ ◆ ◆ ◆ W O R K S H O P - 10:00 AM ◆ ◆ ◆ ◆

Agenda Item 16: **Proposed Regulation Amendment Workshop** – The purpose of the workshop is to solicit comments from interested persons on the following general topics that may be addressed in the proposed regulations.

- A. Amendment of Nevada Administrative Code Chapter 628 revising the requirements for experience for licensure as a Certified Public Accountant, revising the provisions for verification of experience, revising the provisions for continuing professional education and repealing certain provisions of Nevada Administrative Code Chapter 628.

The Board of Accountancy conducted a public workshop to consider the proposed regulations to Nevada Administrative Code (NAC) Chapter 628.

Karen Peterson, Board Legal Counsel, summarized the proposed language changes.

The following individuals came forward to provide input and discuss the intent of the proposed regulation changes with the Board:

Bryce Wisan	Wisan, Smith, Racker And Prescott
Jennifer Arias	PricewaterhouseCoopers
Joy English	Gaming Control Board
Vanessa Vuong	Gaming Control Board
Travis Pack	Pack, CPA
Bradley Hughes	Caesars Internal Audit
Rochelle Veitenheimer	Caesars Internal Audit
Nikki Robbins	Layton Layton & Tobler
Kerry-Marie O'Brien	Ellsworth Gilman & Stout
Jennifer Allen	Anthem Forensics
Joseph Leauanae	Anthem Forensics
Jennifer Nay	Anthem Forensics
Daniel Gerety	Gerety & Associates CPA
Mark Rich	Rich Wightman & Company CPAs
John Wightman	Rich Wightman & Company CPAs
Clarice Goldberg	Goldberg Maroney & Associates

The following individuals provided written comments in connection with the proposed regulation changes:

Paul Townsend	Legislative Counsel Bureau
Don Spano	Self Employed
Bob Beers	Seal & Beers & Councilman Ward 2
James Johnson	Self Employed
Randal Kuckenmeister	KBCA Accountants & Advisors

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