

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
May 17, 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, May 17, 2016 at the offices of First Independent Bank, 5335 Kietzke Lane, Reno, Nevada.

Board Members Present:

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

Board Member Absent:

Benjamin Steele

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 March 23, 2016 and April 5, 2016 Board Meeting Minutes
(For Possible Action)
- *2. Approval of Applications for Certified Public Accountant – Non Appearance
(For Possible Action):
- | | | | |
|---------------------|-------------------|----------------|--------------------|
| Jill Abbott | Nicholas Belanger | Suzanne Bohman | Janice Brooks |
| Pey Bruk | Catherine Byrne | Amy Cheng | Alan Christensen |
| Jarad Clark | Roy Evans | Winnie Gee | Chase Hyon |
| Joanna Kardys-Stone | | Sua Kim | Kylee Knight |
| Tara Larson | David Loomis | Sierra Lucero | Abimanyu Maheswari |
| Howard Marsh | Curt Mayer | Andrea Pelella | Jacob Prunty |
| Robert Reed | Paul Ribeyre | Lisa Rosen | Daniel Rondeau |
| Michelle Saeger | | | |
- *3. Approval of Change to License Status *(For Possible Action):*
- | | | |
|-----------------|------------------|-----------------|
| Retired Status: | Christine Fulton | Rosalina Kantor |
| Return Active: | Briene Eslinger | |

May 17, 2016 Board Meeting Minutes

- *4. Approval of Finances *(For Possible Action)*:
 - A. Treasurer's Report
- *5. Approval of Board Member and Staff Attendance at the NASBA Western Regional Conference – Denver Colorado. *(For Possible Action)*
- *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 Members abstained from voting on Applications for Certified Public Accountant: Nicola Neilon for Nicholas Belanger and Brian Wallace for David Loomis and Lisa Rosen.

◆ ◆ ◆ ◆ 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)*

The Board reviewed the information in connection with grievance matters.

Note: Board Member Nicola Neilon abstained from all motions under agenda item 8 as she currently serves as the Board Member liaison to the Enforcement Committee.

Motion was made, seconded and carried to close complaint matter F2016.001 based on lack of cause.

Motion was made, seconded and carried to close complaint matter F2016.004 based on assurances provided.

B. Board Review and Determination on Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order for the following:

Arthur DeJoya, CPA

Motion was made, seconded and carried to approve the following provisions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and consent order.

- 1. De Joya's Certified Public Accountant's Certificate No. CPA-3188R shall be placed on probation for a period of thirty (30) months from the date of this Consent Order.

May 17, 2016 Board Meeting Minutes

Agenda Item 8B (DeJoya) Cont

2. De Joya shall provide to the Board copies of any correspondence with the Securities and Exchange Commission ("Commission") and/or Commission Staff and copies of any and all reports and information required by the Commission or its Staff within ten (10) days of its date.
3. De Joya will not associate with a PCAOB registered public accounting firm or accept any engagements to audit any issuer, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
4. During the probation period, De Joya shall provide quarterly reports to the Board listing the names of new clients for which attestation services will be provided in Nevada and the public accounting services provided to such clients. The report shall be submitted to the Board within thirty (30) days of the end of each quarter and provided under penalty of perjury.
5. If performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations, entities located in Nevada, entities that have Nevada based shareholders and/or creditors or for audits submitted for regulatory purposes in Nevada, De Joya agrees to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005 from the date of issuance of the Board's Consent Order until the probationary period ends. The cost of the pre-issuance reviews shall be borne by De Joya. The certified public accountant preparing the pre-issuance reviews for De Joya shall be approved by the Board. De Joya shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
6. De Joya may petition the Board to remove De Joya's license from probation, and/or modify or remove the restriction and condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted based upon completion of two (2) audits, one (1) review and one (1) full disclosure compilation with no significant issues on pre-release reviews. The decision whether to remove the De Joya's license from probation or to remove the pre-release review restriction and condition shall be within the sole discretion of the Board.
7. De Joya shall pay a civil penalty of \$5,000.00 in accordance with the payment terms below.
8. De Joya shall pay the Board's investigative and attorney's fees and costs of \$3,000.00 incurred in its investigation and associated with this Consent Order. The total sum due and payable in the amount of \$8,000.00 shall be paid by De Joya as follows: Monthly payments of \$250.00 commencing on June 1, 2016, and continuing on the first day of each month thereafter until the \$8,000.00 due and owing is paid in full.
9. The discipline imposed on Arthur De Joya, CPA shall be binding upon and apply to any firms associated with De Joya, including but not limited to any firm formed by De Joya or any purchaser or buyer of all or substantially all of the assets of De Joya or De Joya's firm.
10. De Joya's failure to comply with any of the terms and conditions of these Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of Arthur De Joya's CPA Certificate Number CPA-3188R without any further action or proceeding before the Board.
11. This Decision will be published in accordance with NAC 628.450.

Jason Griffith, CPA

Motion was made, seconded and carried to approve the following provisions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and consent order

1. Griffith's Certified Public Accountant's Certificate No. CPA-3738R shall be placed on probation for a period of thirty (30) months from the date of this Consent Order.

May 17, 2016 Board Meeting Minutes

Agenda Item 8B (Griffith) Cont:

2. Griffith shall provide to the Board copies of any correspondence with the Securities and Exchange Commission ("Commission") and/or Commission Staff and copies of any and all reports and information required by the Commission or its Staff within ten (10) days of its date.
3. Griffith will not associate with a PCAOB registered public accounting firm or accept any engagements to audit any issuer, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
4. During the probation period, Griffith shall provide quarterly reports to the Board listing the names of new clients for which attestation services will be provided in Nevada and the public accounting services provided to such clients. The report shall be submitted to the Board within thirty (30) days of the end of each quarter and provided under penalty of perjury.
5. If performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations, entities located in Nevada, entities that have Nevada based shareholders and/or creditors or for audits submitted for regulatory purposes in Nevada, Griffith agrees to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005 from the date of issuance of the Board's Consent Order until the probationary period ends. The cost of the pre-issuance reviews shall be borne by Griffith. The certified public accountant preparing the pre-issuance reviews for Griffith shall be approved by the Board. Griffith shall submit engagement quality review reports to the board within thirty (30) days of the issuance of each report.
6. Griffith may petition the Board to remove Griffith's license from probation, and/or modify or remove the restriction and condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted based upon completion of two (2) audits, one (1) review and one (1) full disclosure compilation with no significant issues on pre-release reviews. The decision whether to remove the Griffith's license from probation or to remove the pre-release review restriction and condition shall be within the sole discretion of the Board.
7. Griffith shall pay a civil penalty of \$5,000.00 in accordance with the payment terms below.
8. Griffith shall pay the Board's investigative and attorney's fees and costs of \$3,000.00 incurred in its investigation and associated with this Consent Order. The total sum due and payable in the amount of \$8,000.00 shall be paid by Griffith as follows: Monthly payments of \$250.00 commencing on June 1, 2016, and continuing on the first day of each month thereafter until the \$8,000.00 due and owing is paid in full.
9. The discipline imposed on Jason F. Griffith, CPA shall be binding upon and apply to any firms associated with Griffith, including but not limited to any firm formed by GRIFFITH or any purchaser or buyer of all or substantially all of the assets of Griffith or Griffith's firm.
10. Griffith's failure to comply with any of the terms and conditions of these Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of Jason F. Griffith's CPA Certificate Number CPA-3738R without any further action or proceeding before the Board.
11. This Decision will be published in accordance with NAC 628.450.

M&K CPAs LLC

Motion was made, seconded and carried to approve the following provisions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and consent order.

1. M&K CPAs PLLC's registration LLC-0294 shall be placed on probation for a period of three (3) years from the date of this Consent Order.
2. M&K shall provide to the Board copies of any correspondence with the USSEC and/or USSEC Staff and copies of any and all reports and certifications required by the USSEC for M&K's Independent Consultant undertaking within ten (10) days of its date. This requirement will continue until the USSEC is satisfied with M&K's undertakings.

May 17, 2016 Board Meeting Minutes

Agenda Item 8B (M&K) Cont:

3. M&K will not accept any new engagements to audit any issuer, as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period or until the USSEC is satisfied with M&K's undertakings, whichever occurs first.

4. During the probation period, M&K shall provide quarterly reports to the Board listing the names of new clients in Nevada and the public accounting services provided to such clients. The report shall be submitted to the Board within ten (10) days of the end of each quarter and provided under penalty of perjury.

5. If performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations whose principal offices are located in Nevada or for audits submitted for regulatory purposes in Nevada, M&K agrees to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005 from the date of issuance of the Board's Consent Order until the probationary period ends. The cost of the pre-issuance reviews shall be borne by M&K. The certified public accountant preparing the pre-issuance reviews for M&K shall be approved by the Board. M&K shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.

6. After the Final Report and Independent Consultant Certification have been accepted by the USSEC, M&K may petition the Board to remove M&K's registration from probation, and/or modify or remove the restriction and condition requiring pre-release reviews of attest engagements. M&K may also petition the Board to remove the condition requiring pre-release reviews of attest engagements upon an adequate showing to the Board that such a modification or removal is warranted based upon completion of two (2) audits with no significant issues on pre-release reviews. The decision whether to remove M&K's registration from probation or to remove the pre-release review restriction and condition shall be within the sole discretion of the Board. This modification or removal shall not be unreasonably withheld.

7. M&K shall pay a civil penalty of \$5,000.00 within thirty (30) days of the date of this Consent Order.

8. M&K shall pay the Board's investigative and attorney's fees and costs of \$6,374.75 incurred in its investigation and associated with this Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order within thirty (30) days of the date of the Consent Order.

9. The discipline imposed on M&K shall be binding upon and apply to any successors or assigns of M&K, including but not limited to any subsequent firm formed by the principals of M&K or any purchaser or buyer of all or substantially all of the assets of M&K. In the event a proposed purchaser of all or substantially all of the assets of M&K is an existing firm registered in at least one state, M&K may petition the Board to remove the restriction and continued discipline as it would otherwise apply to the purchaser under this provision. The decision not to apply these disciplinary provisions to any potential purchaser shall be within the sole discretion of the Board. However, if the prospective purchaser has no existing discipline before the Board and otherwise would be considered in good standing with the Board, the decision not to apply these disciplinary provisions to any potential purchaser shall not be unreasonably withheld.

10. M&K's failure to comply with any of the terms and conditions of this Consent Order shall result in the immediate revocation of M&K's registration LLC-0294 without any further action or proceeding before the Board.

11. This Consent Order will be published in accordance with NAC 628.450.

May 17, 2016 Board Meeting Minutes

Agenda Item 8B Cont:

Matt Manis, CPA (Texas)

Motion was made, seconded and carried to approve the following provisions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and consent order.

1. For a period of three (3) years from the date of this Consent Order, if Manis provides any services to a Nevada client as defined in NRS 628.023 under the “practice of public accounting”, he shall provide to the Board the name of the Nevada client and the public accounting services provided to the client within ten (10) days of engagement by the Nevada client. If Manis performs Nevada attest services for non-public clients, he will comply with the pre-release review requirement contained in paragraph 3 below.
2. If performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations whose principal offices are located in Nevada or for audits submitted for regulatory purposes in Nevada, Manis agrees to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005 from the date of issuance of the Board’s Consent Order until the probationary period ends. The cost of the pre-issuance reviews shall be borne by Manis. The certified public accountant preparing the pre-issuance reviews for MANIS shall be approved by the Board.
3. This Decision will be published in accordance with NAC 628.450.

Jon Ridenour, CPA (Texas)

Motion was made, seconded and carried to approve the following provisions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and consent order.

1. For a period of three (3) years from the date of this Consent Order, if Ridenour provides any services to a Nevada client as defined in NRS 628.023 under the “practice of public accounting”, he shall provide to the Board the name of the Nevada client and the public accounting services provided to the client within ten (10) days of engagement by the Nevada client. If Ridenour performs Nevada attest services for non-public clients, he will comply with the pre-release review requirement contained in paragraph 3 below.
2. If performing Nevada attest services for non-public clients, i.e. attest services for Nevada corporations whose principal offices are located in Nevada or for audits submitted for regulatory purposes in Nevada, Ridenour agrees to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005 from the date of issuance of the Board’s Consent Order until the probationary period ends. The cost of the pre-issuance reviews shall be borne by Ridenour. The certified public accountant preparing the pre-issuance reviews for Ridenour shall be approved by the Board.
3. This Decision will be published in accordance with NAC 628.450.

G. Brad Beckstead, CPA

Motion was made, seconded and carried to approve the following provisions of the Stipulated Findings of Fact, Conclusions of Law, Disciplinary and consent order.

1. Beckstead’s Certified Public Accountant’s Certificate No. CPA-2701 and Beckstead & Company’s registration CORP-0718 shall be placed on probation for a period of two (2) years from the date of this Consent Order.
2. Beckstead and Beckstead & Company will receive a formal letter of reprimand.
3. Beckstead will complete 40 hours of continuing education as required by the PCAOB Order in addition to the regular required annual continuing education by December 31, 2016 and provide copies showing completion with his 2017 annual renewal.

May 17, 2016 Board Meeting Minutes

Agenda Item 8B (Beckstead) Cont:

4. Beckstead and Beckstead & Company will forward copies of any correspondence with the PCAOB to the Board during the probationary period within 10 days of its date.
5. Beckstead and Beckstead & Company will not associate with a PCAOB registered public accounting firm as defined in Section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78(c)), during the probationary period.
6. If performing attest services for non-public clients, Beckstead and Beckstead & Company agree to pre-release reviews by a licensed certified public accountant for any attest work as defined in NRS 628.005, except full disclosure compilations, from the date of issuance of the Board's Consent Order until the probationary period ends. The cost of the pre-issuance reviews shall be borne by Beckstead and Beckstead & Company. The certified public accountant preparing the pre-issuance reviews for Beckstead and Beckstead & Company shall be approved by the Board. Beckstead and Beckstead & Company shall submit engagement quality review reports to the Board within thirty (30) days of the issuance of each report.
7. Beckstead and Beckstead & Company shall pay one civil penalty of \$5,000.00 and investigative and attorney's fees and costs of \$1,600.00 associated with this Consent Order as follows: Monthly payments of \$1,000.00 commencing on June 1, 2016, and continuing on the first day of each month thereafter until the \$6,600.00 due and owing is paid in full.
8. Beckstead's and Beckstead & Company failure to comply with any of the terms and conditions of these Stipulated Findings of Fact, Conclusions of Law, Disciplinary and Consent Order shall result in the immediate revocation of Gordon Brad Beckstead's CPA Certificate Number CPA-2701 and Beckstead & Company's registration CORP-0718 without any further action or proceeding before the Board.
9. This Decision will be published in accordance with NAC 628.450.

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

Board Legal Counsel provided a summary of the report on LCB legal staff briefing to the Sunset Subcommittee of the Legislative Commission on the Decision in *North Carolina State Board of Dental Examiners v. Federal Trade Commission*, 135 S. Ct. 101 (2015).

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

A. AICPA Proposed Evolution of Peer Review Administration
Executive Director provided the Board with the AICPA's Proposed Evolution of Peer Review Administration. The Board discussed the proposed changes to the administering agencies and how that could affect the peer review administration for the Board. Board staff was directed to draft a letter to the AICPA with the Board's position regarding the proposed changes.

B. Update NASBA Customized Report for the University of Nevada, Reno
Executive Director provided the Board with a copy of the NASBA customized report that was created for the University of Nevada, Reno. This was part of the Board's outreach project to help provide information that could be helpful to the accounting programs at the State universities. The UNLV customized report was provided to the Board at a previous meeting.

C. Board approval of amended Board Policy for CPE Shortage & Requests for Waiver of Penalties.
Executive Director provided the Board with the amended Board policy for CPE shortage and requests for waiver of penalties. The Board reviewed the amendments as provided. Motion was made, seconded and carried to approve the amended policy.

May 17, 2016 Board Meeting Minutes

Agenda Item 10 Cont:

D. Request Board approval to purchase new telephone system
Executive Director provided the Board with information regarding the Board's existing telephone system and equipment. The Board has been using the same equipment for over 20 years. Proposals for a new system were provided to the Board. Motion was made, seconded and carried to approve the purchase of a new telephone system and equipment not to exceed \$8,500 in the next fiscal year.

E. Legislative Bill Update
Executive Director provided the Board with information regarding the legislative bill process. The Board provided the Governor's office with the proposed bill draft, however the Governor's office declined to move the bill forward for the 2017 legislative session. However, information from the Board's lobbyist indicates that there is a legislator who will introduce the Board's bill during the upcoming session.

F. Board Office Update
Executive Director provided an update regarding Board staff attendance at the GL Solutions user conference held in Bend, Oregon.

Agenda Item 11: Board Approval of Employment Contracts for the following (For Possible Action):

- A. Glenn Bougie, CPA – Board Investigator
- B. Louis Ling, Esq., – Board Counsel
- D. Harry Parsons, CPA – Board Investigator
- E. Jay Schmitt – Board Staff
- F. Patrick Thorne, CPA – Board Investigator

Motion was made, seconded and carried to approve the employment agreements for the above noted individuals with additional amendments to the investigator contracts.

Agenda Item 12: Board Update and Presentations from the following: (For Possible Action)

- A. Beth Kohn-Cole, CPA, Kohn & Company **Appearance 10:30 AM**

The Board's auditor Beth Kohn-Cole, CPA came forward to discuss the Board's Financial Statement Audit. Ms. Kohn-Cole provided the Board with a summary of the past and present requirements when conducting the audit for the Board.

- B. Brett Kandt, Chief Deputy Attorney General **Appearance 11:00 AM**

Brett Kandt, Chief Deputy Attorney General came to the Board meeting to provide the Board with an orientation on the Open Meeting Law and other areas pertaining to State Regulatory Boards.

May 17, 2016 Board Meeting Minutes

Agenda Item 13: Recommendation of Hearing Officer based on hearings held May 10, 2016 for Non-Payment of 2016 License Renewal Fee and Non-Compliance of the 2015 CPE Requirement for the following individuals: *(For Possible Approval)*

| | | |
|----------------|----------------|---------------|
| Derek Anderson | Nathan Burt | Paul Michaels |
| Gregory Wiens | David Williams | Eric Woolery |

Motion was made, seconded and carried to approve the recommendation of hearing officer to revoke the licenses of the above noted individuals for non-payment of 2016 license renewal fees and non-compliance of the 2015 CPE requirement.

Motion was made, seconded and carried to approve reinstatement for Sheila Idefonzo subject to payment of additional attorney fees and costs of \$700 for the hearing held and backup documentation of her continuing education. These items must be received within 30 days or the license will be revoked.

Motion was made seconded and carried to dismiss the following complaint matters:

Mark Belfance based on Voluntary Surrender Status
Patrick Curley based on Voluntary Surrender Status
Rosalina Kantor based on Retired Status approval
Corey Moody based on compliance
Matthew Thebeau based on compliance
Julia Shaw based on compliance
Thebeau & Associates based on dissolution of the Firm
Gino Mauriello & Company CPA LLC based on compliance

Agenda Item 14: Recommendation of Hearing Officer based on a hearing held on May 10, 2016 in the matter of re-consideration of a previous Board decision to revoke the CPA license of Mark Alan May. *(For Possible Approval)*

Motion was made, seconded and carried to approve the recommendation of hearing officer to uphold the Board's previous decision to revoke the license of Mark A. May.

Agenda Item 15: Board request to waive fees associated with the late filing of license renewal of James Sheehan. *(For Possible Action)*

The Board reviewed the request of James Sheehan for consideration to waive the late penalty associated with the late filing of his license renewal. Motion was made, seconded and carried to deny the request based on lack of cause.

Agenda Item 16: Review and approval of March 28, 2016 Legislative Committee Minutes based upon recommendation of the Legislative Committee. *(For Possible Approval)*

Motion was made, seconded and carried to approve the minutes of the March 28, 2016 Legislative Committee meeting based upon the recommendation of the Legislative Committee.

May 17, 2016 Board Meeting Minutes

Agenda Item 17: Board Staff Personnel Performance Review (*For Possible Action*)

This item was continued to the next scheduled Board meeting.

Agenda Item 18: Election of Board Officers (*For Possible Action*)

Election of Officers for the Nevada State Board of Accountancy was held. Nominations were opened for President. L. Ralph Piercy was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. L. Ralph Piercy will be elected by acclamation. The record reflects L. Ralph Piercy as President of the Board for a one-year term effective July 1, 2016 – June 30, 2017.

Nominations were opened for Secretary/Treasurer. Nicola Neilon was nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Nicola Neilon will be elected by acclamation. The record reflects Nicola Neilon as Secretary/Treasurer of the Board for a one-year term effective July 1, 2016 – June 30, 2017.

Agenda Item 19: President's Report (*For Possible Action*)

Nothing was discussed under this agenda item.

Agenda Item 20: Next Board Meeting: June 9, 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