

NEVADA STATE BOARD OF ACCOUNTANCY

Minutes  
May 21, 2015

An open meeting of the Nevada State Board of Accountancy was called to order at 8:30 A.M. by President, Benjamin C. Steele, on Thursday, May 21, 2015 at the offices of Snell & Wilmer, 3883 Howard Hughes Pkwy, Suite 1100, Las Vegas, Nevada.

Board Members Present:

Benjamin C. Steele, President	Robert C. Anderson, Secretary/Treasurer	
Candace Johnson	Lisa L. Milke	Nicola Neilon
L. Ralph Piercy	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 March 19, 2015 Board Meeting Minutes *(For Possible Action):*
- \*2. Approval of Applications for Certified Public Accountant – Non Appearance *(For Possible Action):*
- |                 |                       |                  |               |
|-----------------|-----------------------|------------------|---------------|
| Jennifer Allen  | Ann Barnes            | Daniel Bowman    | Devin Burnett |
| Evan Ford       | Brett Heffner         | Aulston Hildreth | Jonathan Kim  |
| Richard Lobdell | Tyler Moss            | Danelle Poon     | Haven Pope    |
| Barrett Seitz   | Steven Senft          | Kyle Strader     | Emily Taylor  |
| Ryan Webb       | Aleksandra Wesolowska |                  |               |
- \*3. Approval of Change to License Status *(For Possible Action):*  
Retired Status: Gordon Douglass
- \*4. Approval of Finances *(For Possible Action):*  
A. Treasurer's Report
- \*5. Approval of Staff and Board Member attendance at the NASBA Regional Conference *(For Possible Action):*

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- \*6. Approval of Fictitious Name Use (*For Possible Action*):
  - A. Affinity Tax & Consulting
  - B. Cornerstone CPAs LLC
- \*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.

◆ ◆ ◆ ◆ 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 the following Michael Bayliss complaint matters based on the surrender of his license in lieu of disciplinary action: N-10-1, N-14-5, N-14-11, and I-2015.004.

Motion was made, seconded and carried to close complaint matter F-2015.005 based on the Firm's response and assurances made.

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

- B. Legislative Update

Legal Counsel, Karen Peterson discussed current bill drafts before the Legislature.

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

- A. NASBA Executive Director Conference Follow Up

Executive Director provided a brief follow up of the NASBA Executive Director Conference.

- B. NASBA Request for Nominating Committee Representatives

Executive Director indicated that NASBA is requesting nominations for the Nominating Committee. Patrick Thorne's position term will be expiring this year.

Agenda Item 10 Cont.

C. NASBA & AICPA Exposure Draft – Statement on Standards for Continuing Professional Education Programs

Executive Director provided the Board with the Exposure Draft of the Statement on Standards for Professional Education Programs. The Board currently references the standards within its regulations.

Agenda Item 11: Board consideration of request for reconsideration of violations of NRS 628.390(1)(b) and (1)(j) in the order of revocation of Ronald Serota issued on January 19, 2010 *(For Possible Action)*

Mr. Serota indicated in writing that his request for equitable relief be determined by the Board without his attendance. The Board reviewed the information provided along with Mr. Serota's request. Motion was made, seconded and carried to deny the request of Mr. Serota based on lack of reasonable cause.

Agenda Item 12: Recommendation of Hearing Officer based on the hearing held for Non-Payment of 2015 License Renewal Fee and Non-Compliance of the 2014 CPE Requirement for Wayne Reeves *(For Possible Approval)*

Motion was made, seconded and carried to approve the recommendation of hearing officer to revoke the license of Wayne Reeves for non-payment of 2015 license renewal fee and non-compliance of the 2014 CPE requirement. Hearing Officer Benjamin Steele abstained from the vote.

Agenda Item 13: Board request for Extension of CPA Examination Score Credit *(For Possible Action):* Caryl Smith

Motion was made, seconded and carried to approve the request of Caryl Smith for extension of the CPA Examination score credit, based on medical hardship.

Agenda Item 14: Board Ratification and Approval of Employment Contracts for the following *(For Possible Action):*

- A. Glenn Bougie, CPA – Board Investigator
- B. Louis Ling, Esq., – Board Counsel
- C. David Morgan, CPA – Board Investigator
- 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 contracts for the above noted individuals.

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Agenda Item 15: Board consideration of presentation by James Suh, NASBA  
Director of Continuous Improvement & Analytics  
(For Possible Action): **Appearance 11:30 PM**

James Suh, NASBA Director of Continuous Improvement & Analytics came before the Board to discuss various projects NASBA is working on in connection with demographics of candidate information that may be useful to the Society and local Universities.

Barry Herr, CPA was also present for the discussion and provided input from the Societies point of view on the topic.

Motion was made, seconded and carried to direct staff to work with Mr. Suh to gather information for the University of Nevada and UNLV. The Board will pay for any expenses associated with the information obtained.

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

Motion was made, seconded and carried to go into closed session to conduct the personnel session of Board staff.

Upon resumption of the open session the Board reviewed the information provided by Board Secretary Treasurer Robert Anderson in connection with the review process of Board staff. Board staff was provided with a review and evaluation. Motion was made, seconded and carried to approve the recommended salary structure

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

Election of Officers for the Nevada State Board of Accountancy was held. Nominations were opened for President. Robert Anderson nominated. There being no other nominations, a motion was made, seconded and carried that the nominations be closed. Robert Anderson will be elected by acclamation. The record reflects Robert Anderson as President of the Board for a one-year term effective July 1, 2015 – June 30, 2016.

Nominations were opened for Secretary/Treasurer. 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 Secretary/Treasurer of the Board for a one-year term effective July 1, 2015 – June 30, 2016.

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

Board President, Benjamin Steele discussed his attendance and important issues at the NASBA Board Meeting in April 2015.

Agenda Item 19: Next Board Meeting: July 23, 2015 Reno, Nevada

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- 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