

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
July 17, 2012

An open meeting of the Nevada State Board of Accountancy was called to order at 10:00 A.M. by President, Colleen M. Bacchus, on Tuesday, July 17, 2012 at Deloitte & Touche LLP, 3883 Howard Hughes Pkwy, Suite 400, Las Vegas, Nevada.

Board Members Present:

Colleen M. Bacchus, President	Lisa L. Milke, Secretary/Treasurer
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 May 15, 2012 Board Meeting Minutes *(For Possible Approval)*
- *2. Approval of Applications for Certified Public Accountant – Non Appearance
(For Possible Approval)

Alan Bernstein	Sophia Cardinal	Daniel Carrera	Valerie Cossio
Timothy Downer	Jacquelyn Flickinger	Angela Go	Laura Gordon
Joelee Holdaway	Valerie Lear	Jill Lervold	Christine Mault
Sayaka Olsen	Melissa Page	Tyler Prisbrey	Mary Rose Quiroz
Elena Rheume	Daniel Urquhart	Gary Vecchiarelli	Jing Zhang
- *3. Approval of Change to License Status *(For Possible Approval)*:
Retired Status: Gail Hyams
Return Active: Jody Jameson James Moore
- *4. Approval of Finances *(For Possible Approval)*:
A. Treasurer's Report
- *5. Approval of Fictitious Name *(For Possible Approval)*:
This item was removed from the agenda

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*6. Approval of CPA Examination Scores - April/May 2012 Window
(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: Felicia O'Carroll for Jacquelyn Flickinger and Valerie Lear; Glenn Bougie for Daniel Carrera and Gary Vecchiarelli.

◆ ◆ ◆ ◆ 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 close complaint matter N-12-6 based on lack of cause.

Motion was made, seconded and carried to close and monitor complaint matter S-11-16 based on lack of cause. Liaison Glenn Bougie abstained from the vote.

Motion was made, seconded and carried to close non-licensee complaint matter SS-12-1, Angela's Financial Services based on inability to locate.

Motion was made, seconded and carried to close non-licensee complaint matter SS-12-2, Anne Lyman Petty based on compliance.

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

A. Military Spouse Language for NRS

Legal Counsel discussed the Governor's Executive Order regarding Military Reciprocity and the change to NRS 628.190

B. Proposed Language to Nevada Administrative Code Chapter 628

Legal Counsel provided the Board with the list of proposed regulation amendments. The Board reviewed and discussed the list of items for amendments.

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

A. NASBA Regional Conference Follow Up

This item will be discussed at the September 18, 2012 Board meeting.

B. Registered Domestic Partnerships in community property states

This item will be discussed at the September 18, 2012 Board meeting.

Agenda Item 11: Board Review and Approval of 2012 CPE Documentation Audit Report *(For Possible Approval)*

This item will be discussed at the September 18, 2012 Board meeting.

Agenda Item 12: Board Review and Approval of 2012 Certificate of Attest Experience Report *(For Possible Approval)*

This item will be discussed at the September 18, 2012 Board meeting.

Agenda Item 13: Board Approval of Application for CPA Certification *(For Possible Approval)*:

A. Travis Pack

Motion was made, seconded and carried to approve the Application for CPA Certification for Travis Pack based on the review of experience as provided.

B. Nikhil Patel

Motion was made, seconded and carried to table the application until additional information has been provided

C. Charlie Roy

Motion was made, seconded and carried to approve the Application for CPA Certification for Charlie Roy based on the review of experience as provided.

Agenda Item 14: Board Review and Determination in connection with experience requirement:

A. John Taylor

Appearance 11:00 AM

John Taylor appeared before the Board to discuss his experience. Mr. Taylor's experience does not fit within Nevada's law and the Board was unable to accept his experience for licensure. The Board instead gave Mr. Taylor options and ideas on how to proceed to obtain the required experience for a Nevada CPA license.

B. Anthony Ozuna

The Board discussed Mr. Ozuna's experience and recommended having the Board's investigator meet with him and prepare a report. The report will be considered with Mr. Ozuna's application for licensure at the September Board meeting.

C. Scott Montes

Scott Montes appeared before the Board to discuss how Nevada is one of the only states left to not agree with the UAA's experience requirements. Mr. Montes would like

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Agenda 14 (Cont.)

the Board to consider changing NRS 628 in the upcoming legislative session to be more in line with the UAA. The Board discussed this and determined that the current experience requirements should not change at this time.

Agenda Item 15: President's Report *(For Possible Approval)*

No items were discussed under this agenda item

Agenda Item 16: Next Board Meeting: September 18, 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