

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
September 18, 2012

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 Tuesday, September 18, 2012 at First Independent Bank Building, 5335 Kietzke Lane, 2nd Floor, Reno, 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 July 17, 2012 Board Meeting Minutes *(For Possible Approval)*.
- *2. Approval of Applications for Certified Public Accountant – Non Appearance *(For Possible Approval)*:

Chad Boyd	William Cole	Jessica Cohen	Jeffrey Ducker
Allen Eggers	Muhammad Farooq	Steven Feldman	Candido Fernandez
Carolee Frost	Patricia Hevrdejs	John Hopper	Kathryn Lancaster
Megan Montgomery	Rashmi Prasad	Jana Rands	Corry Snow
Justin Spiegel	Steven Spooner	Kristin Yardley	Lisa Ybarra
- *3. Approval of Change to License Status *(For Possible Approval)*:
 - A. Ana Lopez – Inactive Status
- *4. Approval of Finances *(For Possible Approval)*:
 - A. Treasurer's Report
 - B. Proposed FY 12/13 Budget
- *5. Approval of Fictitious Name *(For Possible Approval)*:
 - A. CPA and Business Advisory Services

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*6. Approval of CPA Examination Scores – July/August Window
This item was removed from the agenda.

*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 items 1-5 and 7. The following Board Members abstained from voting on Approval of Applications for Certified Public Accountant: Colleen Bacchus for Chad Boyd and Rashmi Prasad, Glenn Bougie for Jana Rands.

◆ ◆ ◆ ◆ 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 in complaint matter S-11-14, Robert Martindale to revoke the CPA license of Mr. Martindale for failure to comply with the provisions of the Stipulated Agreement.

Motion was made, seconded and carried to close complaint matter S-12-4 based on withdrawal of the complaint by the complainant.

Motion was made, seconded and carried to close complaint matter S-12-17 based on the matter considered to be a fee dispute. Liaison Ben Steele abstained from the vote.

Motion was made, seconded and carried to close complaint matter N-12-7 based on the matter considered to be a fee dispute.

Motion was made, seconded and carried to close complaint matter S-12-9 based on the matter considered to be a fee dispute.

Motion was made, seconded and carried to approve the Consent Order in complaint matter S-12-1, Cliff Leiker with the following provisions: (1) Mr. Leiker shall submit proof of his compliance with his Court Order for child support for his next two renewals; (2) the annual license renewal shall not be processed if Mr. Leiker fails to provide proof of compliance with a Court Order for child support. Board member Harry Parsons opposed the vote.

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Agenda Item 8 (Cont.)

Motion was made, seconded and carried to file a formal complaint in complaint matter S-12-11.

Motion was made, seconded and carried to close complaint matter F-12-1 based on the Firm's response and assurances made. Board President Colleen Bacchus abstained from the vote.

Motion was made, seconded and carried to close complaint matter F-12-3 based on the Firm's response and assurances made.

- B. Board Review and Approval of Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision: Ricardo Gonzalez, CPA *(For Possible Approval in open session)*

Motion was made, seconded and carried to approve the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision for Ricardo Gonzalez CPA. The provisions of the stipulation indicate that Gonzalez shall receive a formal letter of reprimand from the Board with regard to his violation of 10.31 of Circular 230 issued by the IRS. The decision will be published in accordance with NAC 628.450. Liaison Glenn Bougie abstained from the vote.

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

- A. Foreign firms potentially providing attest services to Nevada companies.

Legal counsel informed the Board of several unlicensed out of state and foreign firms that have provided attest services to Nevada companies. The Board reviewed the information and motion was made, seconded and carried to direct staff to contact these firms with appropriate licensing options.

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

- A. NASBA Regional Directors Focus Questions.

The Board provided input for response to NASBA's Regional Directors Focus Questions.

- B. NASBA Comments on the Exposure Draft of the AICPA Professional Ethics and Accounting and Review Services.

The Board reviewed the information provided and did not have any comments to submit in connection with the Exposure Drafts.

- C. Registered Domestic Partnership and community property states.

The Board reviewed the information provided and determined that no changes were required to our law based on the Code of Professional Conduct.

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Agenda Item 10 (Cont.)

D. NASBA Regional meeting follow up

The Board discussed the information obtained during the NASBA Regional meeting held in Anchorage, Alaska.

E. GL Solutions client conference follow up

Executive Director summarized the agenda items that were addressed at the software vendor GL Solutions client conference.

F. Peer Review Oversight Committee – Board Discussion

Executive Director informed the Board of the Peer Review Oversight Committee (PROC) process. Motion was made, seconded and carried to not form a PROC at this time.

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

Motion was made, seconded and carried to approve the 2012 CPE Documentation Audit as provided.

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

Motion was made, seconded and carried to approve the 2012 Certificate of Attest Experience Report as provided.

Additional clarification was provided to Board staff in connection with the review report for Bradley Frehner. Motion was made, seconded and carried to approve the Certificate of Attest Experience report, subject to receipt of the additional requested information.

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

A. Nicholas Abdelnour

Motion was made, seconded and carried to approve the application for CPA Certification based on the experience review report indicating the experience requirements have been met.

B. Anthony Ozuna

Motion was made, seconded and carried to approve the application for CPA Certification based on the experience review report indicating the experience requirements have been met. Board member Felicia O'Carroll abstained from the vote.

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Agenda Item 14: Board Approval of Quality Control Review Reports
(For Possible Approval):

- A. Clark County Internal Audit Department
- B. Legislative Counsel Bureau

Motion was made, seconded and carried to approve the above Quality Control Review Reports in compliance with Nevada Administrative Code 628.0624 and 628.0656.

Agenda Item 15: Board Approval of Accounting Elective Course (For Possible Approval)

The Board reviewed a request for consideration of the course Econ 304 Money and Banking to be used toward the required accounting electives.

Motion was made, seconded and carried to approve the request for use of the above course toward the accounting elective requirement.

Agenda Item 16: Board Approval of 2012 Practice Monitoring (Peer Review) Report
(For Possible Approval).

Motion was made, seconded and carried to approve the 2012 Practice Monitoring (Peer Review) Report as provided.

Motion was made, seconded and carried to issue a formal complaint against the following individuals for failure to respond to the Board's 2012 Practice Monitoring (Peer Review) program:

Sherilene DeLeon Bruce Hendrix

Agenda Item 17: Recommendation of Formal Complaint for failure to comply with the 2011 Continuing Education Requirement (For Possible Approval):

Motion was made, seconded and carried to issue a formal complaint against the following individuals for failure to comply with the 2011 Continuing Education Requirement and CPE Administrative Complaint:

Dolores Grover Jinnefer Razo Dennis Robinson Connie Thompson

Agenda Item 18: Board Approval of 2013 Board Meeting Schedule
(For Possible Approval).

Motion was made, seconded and carried to approve the following 2013 Board meeting dates and locations:

January 15, 2013	Las Vegas	March 19, 2013	Reno
May 14, 2013	Las Vegas	July 23, 2013	Reno
September 17, 2013	Las Vegas	November 19, 2013	Reno

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Agenda Item 19: Board Approval of 2013 License Renewal Fee *(For Possible Approval)*.

Motion was made, seconded and carried to approve the 2013 License Renewal fee as \$140 if paying by check and \$120 if paying online by credit card.

Agenda Item 20: President's Report *(For Possible Approval)*.

No items were discussed under this agenda item.

Agenda Item 21: Next Board Meeting: November 14, 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.