# NEVADA STATE BOARD OF ACCOUNTANCY Minutes September 21, 2022

#### MISSION STATEMENT

The mission of the Nevada State Board of Accountancy is to protect the welfare of the citizens of the State of Nevada by assuring the competency of persons licensed as Certified Public Accountants (CPAs) and compliance with professional standards by the registered CPA firms.

An open meeting of the Nevada State Board of Accountancy was called to order at 12:30 PM by President, Jannet Vreeland, September 21, 2022 at Gerety & Associates, CPAs Meeting Center, 6823 S. Eastern Ave, Suite 101 Las Vegas NV 89119.

## **Board Members Present:**

Jannet Vreeland, President Rachael Thomsen, Secretary/Treasurer
Rick Arpin Michael E. Davis Kerry Eaton
Nikki Etherington Charles Russell

#### Board Staff Present:

Karen Peterson, Counsel Viki A. Windfeldt, Executive Director Leslie C. Walsh, Deputy Director

- A. Call to Order, Roll Call and Establish a Quorum
- B. <u>Public Comment Section</u>: In accordance with NRS 241.020 Public Comment will be taken prior to the beginning of the meeting.

Anna Durst of the Nevada Society of CPAs updated the Board with the efforts of the Society regarding the topic of the professional pipeline. This will include increased campus visits and presentations. The Society remains involved in this matter and will continue to work with the Board in future endeavors as well.

#### ◆ ◆ ◆ ◆ 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 July 20, 2022 Board Meeting Minutes (For Possible Action)

# September 21, 2022 Board Meeting Minutes

\*2. Ratification of Applications for Certified Public Accountant – Non-Appearance (For Possible Action):

Leticia Alexander-Lutterodt Rediet Ayele Tatum Badger Mark Davidson Careena Dias Kendall Galka Tyson Garfield Sarah Macdonald Kathryn Martin Shelby Prochnow Kathryn Reecy Mohammad Sulman Katrina Roska Mackenzie Slater Haley Rosendale Ryan Waldron Andrew Ylvisaker

\*3. Approval of Change to License Status (For Possible Action):

Retired Status: Brandon Breach Pamela Loy Shirley Springer Ben Hutchins Christina Ray

- \*4. Review and Approval of Finances (For Possible Action)
  - A. Monthly Income & Expense in compliance with NRS 622.234
- \*5. Board Approval of CPA Exam Scores: June July 2022 (For Possible Action)
- \*6. Board Approval of Fictious Name Use: *(For Possible Action)*A. Clear CPA Services LLC
- \*7. Nothing scheduled for this agenda item.

The consent agenda and supporting documents were received by the Board. Motion was made, seconded and carried to approve the consent agenda items. Board members abstained from voting on Applications for Certification as follows: Rick Arpin for Ryan Waldron; Nikki Etherington for Kendal Galka, Shelby Prochnow, Katrina Roska; Charles Russell for Mark Davidson; Mohammad Sulman; Rachael Thomsen for Tatum Badger.

#### ♦ ♦ ♦ 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 close compliant matter I2022.007 based on lack of reasonable cause.

Motion was made, seconded and carried to close the following complaint matters based on assurances provided by the firm: F2022.003, F2022.005, and F2022.007.

Board Member Rachael Thomsen abstained from voting on all enforcement matters under Agenda Item 8 based on her position with the Enforcement Committee.

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

Board Legal Counsel provided the Board with an update regarding the Board's regulations. The regulations are currently on the Legislative Commission agenda scheduled for September 27, 2022. The Board's Government Affairs Liaison will be present along with Counsel and Executive Director should the commission have any questions.

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

## **Administrative Items:**

A. Review of Monthly Board Statistics

Executive Director provided the Board with a report of the monthly Board office administrative detail statistics since the last Board meeting.

B. Nevada State Required Reporting Monitoring Update Executive Director provided the Board with an update report for the Nevada State required reporting documents.

#### Miscellaneous Items:

- C. NASBA Regional Director Focus Questions
  Executive Director provided the Board with the NASBA Regional Director Focus
  Questions. The Board provided responses to the questions for submission to NASBA.
  - D. NV Society of CPAs Letter to Governor with list of names for open board member position.

Executive Director provided the Board with information regarding the list of names that the Nevada Society of CPAs has submitted to the Governor's office for consideration for appointment.

- Agenda Item 11: Board review and approval of the following financial matters (For Possible Action):
- A. Fiscal Year 2022/2023 Proposed Budget Motion was made, seconded and carried to approve the proposed budget for fiscal year 2022/2023 with the additional amendments as discussed during the meeting.
- B. Annual review of Board reserve account status Motion was made, seconded and carried to approve the review of the Board reserve account status for the fiscal year end 2022. The Board determined that no additional adjustments were needed.
- C. Draft Fiscal Year End 6/30/2022 Financial Statements
  The Board reviewed the draft financial statements as provided by the Auditors. A list of amendments was provided to the Board as well. Motion was made, seconded and carried to approve the financials with the proposed revisions.

# September 21, 2022 Board Meeting Minutes

Agenda Item 12: Board approval of license renewal fee for individuals and firms for

the 2023 renewal period (For Possible Action)

Motion was made, seconded and carried to approve the license renewal fee for firms of \$125 and individuals to be \$140 if paid by check and \$120 if paid online.

Agenda Item 13: Board approval of 2023 Board Meeting Schedule

(For Possible Action)

Motion was made, seconded and carried to approve the 2023 Board Meeting Schedule as follows:

 January 11, 2023
 Las Vegas
 March 22, 2023
 Reno

 May 24, 2023
 Las Vegas
 July 19, 2023
 Reno

 September 20, 2023
 Las Vegas
 November 15, 2023
 Reno

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

No items were discussed under this agenda item.

Agenda Item 15: Next Board Meeting: November 16, 2022 Reno, Nevada

C. <u>Public Comment Section</u>: 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

# NEVADA STATE BOARD OF ACCOUNTANCY STATISTICS INFORMATION

Appril         Lune         August         October         December         February           notes         2021         2022         2023         2021         2021         2021         2021         2021         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022 <th></th> <th>Board Statistics</th> <th>March</th> <th>Mav</th> <th>Ani</th> <th>Sentember</th> <th>November</th> <th>Judinel</th> <th>March</th> <th>Max</th> <th>- Park</th>		Board Statistics	March	Mav	Ani	Sentember	November	Judinel	March	Max	- Park
tight         light abplications         2021         2021         2021         2021         2021         2021         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022         2022 </th <th></th> <th></th> <th>April</th> <th>June</th> <th>August</th> <th>October</th> <th>December</th> <th>February</th> <th>April</th> <th>June</th> <th>August</th>			April	June	August	October	December	February	April	June	August
Intell Agplications   26			2021	2021	2021	2021	2021	2022	2022	2022	2022
Herean Applications	Examination										
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Criginal Certification Applications   150   22   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151   151		Re-Exam Applications	83	122	94	88	101	78	65	125	125
Original Carefinication Applications   18   22   18   24   19   11     Referenced Applications   19   24   21   7   7   7   7   7   7   7     Referenced Applications   19   24   21   24   27   27   27   27   27   27   27	Licensing										
Reciprocal Applications		Original Certification Applications	18	22	18	24	19	11	12	20	21
Hecture Reviews		Reciprocal Applications	10	7	12	7	7	10	2	7	7
Return Active Status		Licenses Issued	29	34	31	31	24	27	16	20	23
Retired Status   2		Individual Experience Reviews	1	0	2	0	0	0	0	1	0
Inactive Status		Return Active Status	0	1	0	0	0	0	1	0	0
Inactive Fatures		Retired Status	12	2	4	7	19	23	30	3	m
Voluntary Surrender		Inactive Status	4	0	0	4	11	11	4	0	0
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tent         Complaints - Licensee         3         5         2         3         0         2           Complaints - Non-Licensee         2         2         3         1         0         0         2           Complaints - Non-Licensee         2         2         3         1         0         0         0         0           Complaints - Firms         0         0         0         3         0         0         1         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         <		Criminal History Petitions (AB319)	0	0	0	0	0	0	0	0	0
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Complaints - Mon-Licensee         2         3         1         0         0           Complaints - Firms         0         0         3         0         0         1         0         0         1         1         0         0         1         1         0         0         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1		Complaints - Licensee	3	5	2	33	0	2	2	m	1
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t         Submissions         269         Accountancy Mtgs		Exemptions					966				
Submissions         269         269         P           Exemptions         7         P         P           S         7         P         P           s         Individual CPA Renewal         3394         P         P           firm Renewal         729         P         P         P           i/I         Board of Accountancy Mtgs         1         1         1         1	CPE Audit										
Exemptions         7         7         7         8         8         8         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9		Submissions			569					282	
Sout of State         58         Figure         Figu		Exemptions			7					17	
s         Individual CPA Renewal         3394         Additional CPA Renewal         3430         Additional CPA Renewal		Out of State			58					40	
Individual CPA Renewal   3394   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   3430   343	Renewals										
Firm Renewal   729   744   744   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   745   7		Individual CPA Renewal	3394					3430			
		Firm Renewal	729					744			
Board of Accountancy Mtgs         1         1         1         1         1	·.										
	9	Board of Accountancy Mtgs	1	1	-	-		1	-	-	-
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