

NEVADA STATE BOARD OF ACCOUNTANCY
Minutes
November 14, 2012

An open meeting of the Nevada State Board of Accountancy was called to order at 9:00 A.M. by President, Colleen M. Bacchus, on Wednesday, November 14, 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	
Robert 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 September 18, 2012 Board Meeting Minutes *(For Possible Approval)*.
- *2. Approval of Applications for Certified Public Accountant – Non Appearance *(For Possible Approval)*:

Karim Anani	Jack Buice	Megan Callaghan	Gary Campbell
Radha Chanderraj	Michael Edmonson	Jennifer Garcia	Christopher Griffin
Brian Hardy	Ivan Ketterman	Danielle Lewis	Olga Maydanik
Diane Ravenscroft	Erin Rosen	Alejandro Ruiz	Todd Shaul
Scott Shulak	Jillian Trimmer	Erin Weisbach	Alexandria Yi
- *3. Approval of Change to License Status - Retired *(For Possible Approval)*:

John Crossley	Nancy Kasin	James Menzel	Joan Tarver
Stephen Salaber			
- *4. Approval of Finances *(For Possible Approval)*:
 - A. Treasurer's Report
- *5. Approval of CPA Examination Scores – July/August 2012 Window *(For Possible Approval)*
- *6. No Item Scheduled

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*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. The following Board Members abstained from voting on Approval of Applications for Certified Public Accountant: Colleen Bacchus for Christopher Griffin, Erin Rosen, Alejandro Ruiz, Erin Weisbach and Alexandria Yi.

◆ ◆ ◆ ◆ REGULAR AGENDA ◆ ◆ ◆ ◆

Agenda Item 3: Approval of Change to License Status - Retired *(For Possible Approval)*:
Dennis Reber

Motion was made, seconded and carried to deny the request for retired status and waive the 2012 CPE requirement based on personal hardship.

Agenda Item 4: Approval of Finances *(For Possible Approval)*:
B. Draft Financial Statements FY 2012

Motion was made, seconded and carried to approve the financial statements subject to the corrections identified.

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 S-12-12 based on the complaint considered to be a fee dispute.

Motion was made, seconded and carried to close complaint matter S-12-10 based on the complaint considered to be a fee dispute and matter outside of the Board's jurisdiction. Board member Ben Steele abstained from the vote.

Motion was made, seconded and carried to close complaint matter F-12-2 based on the firm's response and assurances made.

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Agenda Item 8 (Cont.)

Motion was made, seconded and carried to close complaint matter F-12-4 based on the firm's response and assurances made.

Motion was made, seconded and carried to close complaint matter SS-11-2, Robert Dubin based on additional compliance.

Motion was made, seconded and carried to close complaint matter SS-12-4, Dixie Wells based on inability to locate.

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

1. Connie Thompson

The Board reviewed the information provided and motion was made, seconded and carried to approve the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision for Connie Thompson with the following provisions:

- (1) Complete 2011 CPE of 48 hours by December 31, 2012
- (2) Complete 2012 CPE of 32 hours (4 in ethics) by December 31, 2012
- (3) Pay \$250 attorney fees and \$1600 CPE penalty fees
- (4) Licensee shall complete required CPE by December 31st for the next two years and submit backup documentation along with renewal.
- (5) Failure to comply with the provisions will result in automatic revocation
- (6) Decision shall be published in accordance with NAC 628.450

2. Dennis Meservy

The Board reviewed the information provided and motion was made, seconded and carried to approve the Stipulated Findings of Fact, Conclusions of Law, Disciplinary Order and Decision for Dennis Meservy with the following provisions:

(1) Mr. Meservy shall complete pre-issuance reviews by a licensed CPA, approved by the Board, on all audits and reviews performed from the date of this stipulation until the next Peer Review is performed with a rating of pass or pass with deficiencies and approved with a letter of acceptance by the Nevada Society of CPAs. The cost of the pre-issuance reviews shall be borne by the respondent.

(2) Mr. Meservy shall complete 24 hours of governmental specific Continuing Professional Education (CPE) on or before January 31, 2013 and provide proof of completion of the CPE to the Board.

(3) Shall pay attorney fees in the amount of \$500

(4) The decision will be published in accordance with NAC 628.450

Board member Felicia O'Carroll abstained from the vote.

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Agenda Item 8 (Cont.)

C. Board Disciplinary Hearing: Allan Rosenthal
(For Possible Approval in open session)

Appearance 11:00 am

Motion was made, seconded and carried to go into closed session to conduct a full board disciplinary hearing against the above named individual.

Upon resumption of the open session, motion was made, seconded and carried to approve the following provisions in the matter concerning Allan Rosenthal:

(1) Mr. Rosenthal shall pay attorney fees and hearing costs. Board member Glenn Bougie abstained from the vote.

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

No items were discussed under this agenda item.

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

A. NASBA Annual Meeting Follow Up

Executive Director provided follow up information to the Board in connection with the NASBA Annual Meeting held in Orlando Florida. Board staff was directed to inquire about having a future Board meeting at UNR and UNLV.

Agenda Item 11: Board Determination of Internal Audit Department Requirement
(For Possible Approval):

The Board reviewed the information provided in connection with a request for Internal Audit Department determination. The Board denied the request for an approved internal audit department based on the director position not being held by a CPA.

Agenda Item 12: Board Approval of Application for CPA Certification
(For Possible Approval in open session):

Pursuant to NRS 241.030, the Board may convene in closed session to consider the character, alleged misconduct and/or professional competence of a person. Any action by the Board on the Application for CPA Certification will be taken in open session.

A. Leland Williams

Appearance 9:30 am

This item was removed from the agenda

B. Bojan Stokic

The Board reviewed the information provided and motion was made, seconded, and carried to approve the application for CPA Certification for Bojan Stokic based on having met the required experience.

C. Nikhil Patel

The Board reviewed the information provided and motion was made, seconded, and carried to approve the application for CPA Certification for Nikhil Patel based on having met the required experience.

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Agenda Item 13: Recommendation to dismiss formal complaint for failure to comply with the 2011 Continuing Education Requirement based on compliance *(For Possible Approval)*:

Dolores Grover Jinnefer Razo Dennis Robinson Philip Valenzuela

Motion was made, seconded and carried to dismiss the previously issued formal complaint against the above individuals based on compliance.

Agenda Item 14: Board request for extension of time - CPA Examination Notice to Schedule *(For Possible Approval)*. Tim Aickareth

The Board reviewed the information provided and motion was made, seconded and carried to approve the request of Tim Aickareth for a one day extension of time to take the CPA Examination. The approval was based on reasonable cause.

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

No items were discussed under this agenda item.

Agenda Item 16: Next Board Meeting: January 15, 2013 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